

Exhibit No.:
Issue: Accounting Schedules
Witness: MoPSC Auditors
Sponsoring Party: MoPSC Staff
Type of Exhibit: Accounting Schedules
Case No.: WR-2008-0311
Date Prepared: August 18, 2008

MISSOURI PUBLIC SERVICE COMMISSION
UTILITY SERVICES DIVISION

STAFF ACCOUNTING SCHEDULES

MISSOURI-AMERICAN WATER COMPANY

**CASE NOS. WR-2008-0311
and SR-2008-0312**

Jefferson City, Missouri
August 2008

Exhibit No.:
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: WR-2008-0311
Date Prepared: August 18, 2008



MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

TOTAL COMPANY SUMMARY

STAFF ACCOUNTING SCHEDULES

MISSOURI - AMERICAN WATER COMPANY

CASE NO. WR-2008-0311

Jefferson City, Missouri

August 2008

Missouri - American Water Company
Case No. WR-2008-0311
TOTAL COMPANY SUMMARY
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Sewer Water Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 7.47% Return	<u>C</u> 7.59% Return	<u>D</u> 7.71% Return
1	Net Orig Cost Rate Base	\$647,358,784	\$647,358,784	\$647,358,784
2	Rate of Return	7.52%	7.73%	7.95%
3	Net Operating Income Requirement	\$48,668,433	\$50,053,781	\$51,445,604
4	Net Income Available	\$41,073,793	\$41,073,793	\$41,073,793
5	Additional Net Income Required	\$7,594,640	\$8,979,988	\$10,371,811
6	Income Tax Requirement			
7	Required Current Income Tax	\$14,567,375	\$15,430,635	\$16,297,934
8	Current Income Tax Available	\$10,450,958	\$10,450,958	\$10,450,958
9	Additional Current Tax Required	\$4,116,417	\$4,979,677	\$5,846,976
10	Revenue Requirement	\$11,711,057	\$13,959,665	\$16,218,787
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$14,372,009	\$14,372,009	\$14,372,009
12	Gross Revenue Requirement	\$26,083,066	\$28,331,674	\$30,590,796

Missouri - American Water Company
Case No. WR-2008-0311
TOTAL COMPANY SUMMARY
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
SEWER WATER RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$1,253,466,820
2	Less Accumulated Depreciation Reserve		\$319,665,621
3	Net Plant In Service		\$933,801,199
4	TOTAL ADD TO NET PLANT IN SERVICE		\$12,433,856
5	TOTAL SUBTRACT FROM NET PLANT		\$298,876,271
6	Total Rate Base		<u>\$647,358,784</u>

Missouri - American Water Company
Case No. WR-2008-0311
TOTAL COMPANY SUMMARY
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Sewer Water 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	\$179,899,727	See Note (1)	See Note (1)	See Note (1)	\$179,899,727	\$12,990,837	\$192,890,564	See Note (1)	See Note (1)
2	TOTAL COLLECTION OPERATIONS EXPENSES	\$5,992	\$0	\$5,992	\$0	\$5,992	\$0	\$5,992	\$0	\$5,992
3	TOTAL COLLECTION MAINT. EXPENSES	\$378	\$0	\$378	\$0	\$378	\$0	\$378	\$0	\$378
4	TOTAL PUMPING OPERATIONS EXPENSES	\$3,444	\$1	\$3,443	-\$288	\$3,156	\$0	\$3,156	\$1	\$3,155
5	TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	TOTAL TREAT. & DISP. OPER. EXPENSE	\$85,313	\$82,425	\$2,888	-\$33,407	\$51,906	\$0	\$51,906	\$49,018	\$2,888
7	TOTAL TREAT. & DISP. MAINT. EXPENSES	\$15,867	\$483	\$15,384	-\$503	\$15,364	\$0	\$15,364	\$380	\$14,984
8	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$6,224,436	\$3,045,501	\$3,178,935	\$707,857	\$6,932,293	\$0	\$6,932,293	\$3,384,343	\$3,547,950
9	TOTAL ADMIN. & GENERAL EXPENSES	\$54,668,773	\$42,568,216	\$12,100,557	-\$265,980	\$54,402,793	-\$4,742,156	\$49,660,637	\$37,997,750	\$11,662,887
10	TOTAL DEPRECIATION EXPENSE	\$18,287,030	See Note (1)	See Note (1)	See Note (1)	\$18,287,030	\$4,262,239	\$22,549,269	See Note (1)	See Note (1)
11	TOTAL OTHER OPERATING EXPENSE	\$13,403,540	\$0	\$13,403,540	\$1,296,034	\$14,699,574	\$0	\$14,699,574	-\$6,621	\$14,706,195
12	TOTAL WASTEW TREAT EXP - OPER & MTCE	\$84,670	\$12,317	\$72,353	-\$3,220	\$81,450	\$0	\$81,450	\$12,317	\$69,133
13	TOTAL SOURCE OF SUPPLY EXPENSES	\$2,247,219	\$445,839	\$1,801,380	-\$75,068	\$2,172,151	\$0	\$2,172,151	\$494,137	\$1,678,014
14	TOTAL PUMPING EXPENSES	\$10,655,152	\$2,663,981	\$7,991,171	-\$31,988	\$10,623,164	\$0	\$10,623,164	\$2,989,462	\$7,633,702
15	TOTAL WATER TREATMENT EXPENSES	\$13,404,419	\$3,930,200	\$9,474,219	\$673,430	\$14,077,849	\$0	\$14,077,849	\$4,198,577	\$9,879,272
16	TOTAL TRANSMISSION & DIST. EXPENSES	\$16,193,056	\$9,887,733	\$6,305,323	\$1,467,466	\$17,660,522	\$0	\$17,660,522	\$10,992,834	\$6,667,688
17	TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	TOTAL OPERATING & MAINT. EXPENSE	\$135,279,289	\$62,636,696	\$54,355,563	\$3,734,333	\$139,013,622	-\$479,917	\$138,533,705	\$60,112,198	\$55,872,238
20	NET INCOME BEFORE TAXES	\$44,620,438	\$0	\$0	\$0	\$40,886,105	\$13,470,754	\$54,356,859	\$0	\$0
21	TOTAL INCOME TAXES	\$0	See Note (1)	See Note (1)	See Note (1)	\$0	\$10,450,958	\$10,450,958	See Note (1)	See Note (1)
22	TOTAL DEFERRED INCOME TAXES	\$5,400,422	See Note (1)	See Note (1)	See Note (1)	\$5,400,422	-\$2,568,314	\$2,832,108	See Note (1)	See Note (1)
23	NET OPERATING INCOME	\$39,220,016	\$0	\$0	\$0	\$35,485,683	\$5,588,110	\$41,073,793	\$0	\$0

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

Missouri - American Water Company
Case No. WR-2008-0311
TOTAL COMPANY WATER SUMMARY
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Water - Revenue Requirement

Line Number	A Description	B 7.47% Return	C 7.59% Return	D 7.71% Return
1	Net Orig Cost Rate Base	\$640,200,838	\$640,200,838	\$640,200,838
2	Rate of Return	7.52%	7.73%	7.95%
3	Net Operating Income Requirement	\$48,130,299	\$49,500,329	\$50,876,761
4	Net Income Available	\$41,514,484	\$41,514,484	\$41,514,484
5	Additional Net Income Required	\$6,615,815	\$7,985,845	\$9,362,277
6	Income Tax Requirement			
7	Required Current Income Tax	\$14,360,704	\$15,214,335	\$16,071,960
8	Current Income Tax Available	\$10,450,958	\$10,450,958	\$10,450,958
9	Additional Current Tax Required	\$3,909,746	\$4,763,377	\$5,621,002
10	Revenue Requirement	\$10,525,561	\$12,749,222	\$14,983,279
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$14,372,009	\$14,372,009	\$14,372,009
12	Gross Revenue Requirement	\$24,897,570	\$27,121,231	\$29,355,288

Missouri - American Water Company
Case No. WR-2008-0311
TOTAL COMPANY WATER SUMMARY
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
WATER - RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$1,244,668,008
2	Less Accumulated Depreciation Reserve		\$318,954,098
3	Net Plant In Service		\$925,713,910
4	TOTAL ADD TO NET PLANT IN SERVICE		\$12,385,562
5	TOTAL SUBTRACT FROM NET PLANT		\$297,898,634
6	Total Rate Base		\$640,200,838

Missouri - American Water Company
Case No. WR-2008-0311
TOTAL COMPANY WATER SUMMARY
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Water - 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	\$179,552,711	See Note (1)	See Note (1)	See Note (1)	\$179,552,711	\$12,906,217	\$192,458,928	See Note (1)	See Note (1)
2	TOTAL SOURCE OF SUPPLY EXPENSES	\$2,247,219	\$445,839	\$1,801,380	-\$75,068	\$2,172,151	\$0	\$2,172,151	\$494,137	\$1,678,014
3	TOTAL PUMPING EXPENSES	\$10,655,152	\$2,663,981	\$7,991,171	-\$31,988	\$10,623,164	\$0	\$10,623,164	\$2,989,462	\$7,633,702
4	TOTAL WATER TREATMENT EXPENSES	\$13,404,419	\$3,930,200	\$9,474,219	\$673,430	\$14,077,849	\$0	\$14,077,849	\$4,198,577	\$9,879,272
5	TOTAL TRANSMISSION & DIST. EXPENSES	\$16,193,056	\$9,887,733	\$6,305,323	\$1,467,466	\$17,660,522	\$0	\$17,660,522	\$10,992,834	\$6,667,688
6	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$6,216,480	\$3,044,963	\$3,171,517	\$707,126	\$6,923,606	\$0	\$6,923,606	\$3,383,865	\$3,539,741
7	TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	TOTAL ADMIN. & GENERAL EXPENSES	\$54,423,865	\$42,378,397	\$12,045,468	-\$327,422	\$54,096,443	-\$4,799,732	\$49,296,711	\$37,691,637	\$11,605,074
10	TOTAL DEPRECIATION EXPENSE	\$18,141,817	See Note (1)	See Note (1)	See Note (1)	\$18,141,817	\$4,075,784	\$22,217,601	See Note (1)	See Note (1)
11	TOTAL OTHER OPERATING EXPENSE	\$13,388,522	\$0	\$13,388,522	\$1,268,622	\$14,657,144	\$0	\$14,657,144	-\$6,582	\$14,663,726
12	TOTAL OPERATING & MAINT. EXPENSE	\$134,670,530	\$62,351,113	\$54,177,600	\$3,682,166	\$138,352,696	-\$723,948	\$137,628,748	\$59,743,930	\$55,667,217
13	NET INCOME BEFORE TAXES	\$44,882,181	\$0	\$0	\$0	\$41,200,015	\$13,630,165	\$54,830,180	\$0	\$0
14	TOTAL INCOME TAXES	\$0	See Note (1)	See Note (1)	See Note (1)	\$0	\$10,450,958	\$10,450,958	See Note (1)	See Note (1)
15	TOTAL DEFERRED INCOME TAXES	\$5,407,157	See Note (1)	See Note (1)	See Note (1)	\$5,407,157	-\$2,542,419	\$2,864,738	See Note (1)	See Note (1)
16	NET OPERATING INCOME	\$39,475,024	\$0	\$0	\$0	\$35,792,858	\$5,721,626	\$41,514,484	\$0	\$0

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

Missouri - American Water Company
Case No. WR-2008-0311
TOTAL COMPANY SEWER SUMMARY
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Sewer - Revenue Requirement

Line Number	A Description	B 7.47% Return	C 7.59% Return	D 7.71% Return
1	Net Orig Cost Rate Base	\$7,157,946	\$7,157,946	\$7,157,946
2	Rate of Return	7.52%	7.73%	7.95%
3	Net Operating Income Requirement	\$538,134	\$553,452	\$568,843
4	Net Income Available	-\$440,691	-\$440,691	-\$440,691
5	Additional Net Income Required	\$978,825	\$994,143	\$1,009,534
6	Income Tax Requirement			
7	Required Current Income Tax	\$206,671	\$216,300	\$225,974
8	Current Income Tax Available	\$0	\$0	\$0
9	Additional Current Tax Required	\$206,671	\$216,300	\$225,974
10	Revenue Requirement	\$1,185,496	\$1,210,443	\$1,235,508
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Gross Revenue Requirement	\$1,185,496	\$1,210,443	\$1,235,508

Missouri - American Water Company
Case No. WR-2008-0311
TOTAL COMPANY SEWER SUMMARY
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
SEWER - RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$8,798,812
2	Less Accumulated Depreciation Reserve		\$711,523
3	Net Plant In Service		\$8,087,289
4	TOTAL ADD TO NET PLANT IN SERVICE		\$48,294
5	TOTAL SUBTRACT FROM NET PLANT		\$977,637
6	Total Rate Base		\$7,157,946

Missouri - American Water Company
Case No. WR-2008-0311
TOTAL COMPANY SEWER SUMMARY
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Sewer - 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	\$347,016	See Note (1)	See Note (1)	See Note (1)	\$347,016	\$84,620	\$431,636	See Note (1)	See Note (1)
2	TOTAL COLLECTION OPERATIONS EXPENSES	\$5,992	\$0	\$5,992	\$0	\$5,992	\$0	\$5,992	\$0	\$5,992
3	TOTAL COLLECTION MAINT. EXPENSES	\$378	\$0	\$378	\$0	\$378	\$0	\$378	\$0	\$378
4	TOTAL PUMPING OPERATIONS EXPENSES	\$3,444	\$1	\$3,443	-\$288	\$3,156	\$0	\$3,156	\$1	\$3,155
5	TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	TOTAL TREAT. & DISP. OPER. EXPENSE	\$85,313	\$82,425	\$2,888	-\$33,407	\$51,906	\$0	\$51,906	\$49,018	\$2,888
7	TOTAL TREAT. & DISP. MAINT. EXPENSES	\$15,867	\$483	\$15,384	-\$503	\$15,364	\$0	\$15,364	\$380	\$14,984
8	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$7,956	\$538	\$7,418	\$731	\$8,687	\$0	\$8,687	\$478	\$8,209
9	TOTAL ADMIN. & GENERAL EXPENSES	\$244,908	\$189,819	\$55,089	\$61,442	\$306,350	\$57,576	\$363,926	\$306,113	\$57,813
10	TOTAL DEPRECIATION EXPENSE	\$145,213	See Note (1)	See Note (1)	See Note (1)	\$145,213	\$186,455	\$331,668	See Note (1)	See Note (1)
11	TOTAL OTHER OPERATING EXPENSE	\$15,018	\$0	\$15,018	\$27,412	\$42,430	\$0	\$42,430	-\$39	\$42,469
12	TOTAL WASTEW TREAT EXP - OPER & MTCE	\$84,670	\$12,317	\$72,353	-\$3,220	\$81,450	\$0	\$81,450	\$12,317	\$69,133
13	TOTAL OPERATING & MAINT. EXPENSE	\$608,759	\$285,583	\$177,963	\$52,167	\$660,926	\$244,031	\$904,957	\$368,268	\$205,021
14	NET INCOME BEFORE TAXES	-\$261,743	\$0	\$0	\$0	-\$313,910	-\$159,411	-\$473,321	\$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	-\$6,735	See Note (1)	See Note (1)	See Note (1)	-\$6,735	-\$25,895	-\$32,630	See Note (1)	See Note (1)
17	NET OPERATING INCOME	-\$255,008	\$0	\$0	\$0	-\$307,175	-\$133,516	-\$440,691	\$0	\$0

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

Exhibit No.:

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Witness: MO PSC Auditors

Sponsoring Party: MO PSC Staff

Case No: WR-2008-0311

Date Prepared: August 18, 2008



MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

DIRECT

STAFF ACCOUNTING SCHEDULES

MISSOURI - AMERICAN WATER COMPANY

BRUNSWICK WATER DISTRICT

CASE NO. WR-2008-0311

Jefferson City, Missouri

August 2008

Missouri - American Water Company
Case No. WR-2008-0311
Brunswick Water District
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	\$1,567,625	\$1,567,625	\$1,567,625
2	Rate of Return	7.52%	7.73%	7.95%
3	Net Operating Income Requirement	\$117,854	\$121,209	\$124,579
4	Net Income Available	-\$225,900	-\$225,900	-\$225,900
5	Additional Net Income Required	\$343,754	\$347,109	\$350,479
6	Income Tax Requirement			
7	Required Current Income Tax	\$54,026	\$56,117	\$58,216
8	Current Income Tax Available	\$0	\$0	\$0
9	Additional Current Tax Required	\$54,026	\$56,117	\$58,216
10	Revenue Requirement	\$397,780	\$403,226	\$408,695
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$31,928	\$31,928	\$31,928
12	Gross Revenue Requirement	\$429,708	\$435,154	\$440,623

Missouri - American Water Company
Case No. WR-2008-0311
Brunswick Water District
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		\$2,827,568
2	Less Accumulated Depreciation Reserve		\$711,736
3	Net Plant In Service		\$2,115,832
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$10,388
6	Materials & Supplies		\$2,330
7	Prepayments		\$6,105
8	OPEB Tracker Asset		\$6,428
9	TOTAL ADD TO NET PLANT IN SERVICE		\$25,251
10	SUBTRACT FROM NET PLANT		
11	Federal Tax Offset	0.0603%	\$29
12	State Tax Offset	6.0740%	\$463
13	City Tax Offset	0.0000%	\$0
14	Interest Expense Offset	19.7452%	\$10,536
15	Contribution In Aid of Construction		\$142,719
16	Customer Advances		\$0
17	Customer Deposits		\$0
18	Deferred Income Taxes		\$371,899
19	Pension Tracker Liability		\$1,198
20	Accrued Pension Liability		\$25,906
21	Tank Painting Tracker		\$20,708
22	TOTAL SUBTRACT FROM NET PLANT		\$573,458
23	Total Rate Base		\$1,567,625

Missouri - American Water Company
Case No. WR-2008-0311
Brunswick Water District
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	\$0	P-2	\$872	\$872	100.00%	\$0	\$872
3	302.000	Franchises and Consents	\$1,092	P-3	\$0	\$1,092	100.00%	\$0	\$1,092
4	303.000	Miscellaneous Intangible Plant	\$5,724	P-4	\$1,347	\$7,071	100.00%	\$0	\$7,071
5		TOTAL PLANT INTANGIBLE	\$6,816		\$2,219	\$9,035		\$0	\$9,035
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights - SSP	\$11,981	P-7	\$0	\$11,981	100.00%	\$0	\$11,981
8	311.000	Structures and Improvements - SSP	\$23,993	P-8	\$0	\$23,993	100.00%	\$0	\$23,993
9	312.000	Collecting & Impounding Reservoirs	\$0	P-9	\$0	\$0	100.00%	\$0	\$0
10	313.000	Lake, River and Other Intakes	\$0	P-10	\$0	\$0	100.00%	\$0	\$0
11	314.000	Wells and Springs	\$208,964	P-11	\$0	\$208,964	100.00%	\$0	\$208,964
12	315.000	Infiltration Galleries and Tunnels	\$1,804	P-12	\$0	\$1,804	100.00%	\$0	\$1,804
13	316.000	Supply Mains	\$79,964	P-13	\$0	\$79,964	100.00%	\$0	\$79,964
14	316.100	Supply Mains - North Plant	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15	316.200	Supply Mains - Central Plant	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16	316.300	Supply Mains - South Plant	\$0	P-16	\$0	\$0	100.00%	\$0	\$0
17	316.400	Supply Mains - Meramec Plant	\$0	P-17	\$0	\$0	100.00%	\$0	\$0
18	317.000	Other Water Source Plant	\$0	P-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL SOURCE OF SUPPLY PLANT	\$326,706		\$0	\$326,706		\$0	\$326,706
20		PUMPING PLANT							
21	320.000	Land and Land Rights - PP	\$0	P-21	\$0	\$0	100.00%	\$0	\$0
22	321.000	Structures and Improvements - PP	\$57,743	P-22	\$0	\$57,743	100.00%	\$0	\$57,743
23	321.100	S & I - Pumps (STL)	\$0	P-23	\$0	\$0	100.00%	\$0	\$0
24	321.200	S & I - Boosters	\$0	P-24	\$0	\$0	100.00%	\$0	\$0
25	322.000	Boiler Plant Equipment	\$0	P-25	\$0	\$0	100.00%	\$0	\$0
26	323.100	Power Generation Equipment	\$2,154	P-26	\$0	\$2,154	100.00%	\$0	\$2,154
27	323.200	Power Generation Equip Other	\$0	P-27	\$0	\$0	100.00%	\$0	\$0
28	324.000	Steam Pumping Equipment	\$0	P-28	\$0	\$0	100.00%	\$0	\$0
29	325.000	Electric Pumping Equipment	\$108,601	P-29	\$0	\$108,601	100.00%	\$0	\$108,601
30	325.100	Pumping Equipment - Pre '46	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31	325.200	Pumping Equipment - Post '46	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	325.300	Pumping Equipment - Booster	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33	326.000	Diesel Pumping Equipment	\$0	P-33	\$0	\$0	100.00%	\$0	\$0
34	326.100	Diesel Pumping Equipment - Stratman	\$0	P-34	\$0	\$0	100.00%	\$0	\$0
35	326.200	Diesel Pumping Equip - Central	\$0	P-35	\$0	\$0	100.00%	\$0	\$0
36	327.000	Hydraulic Pumping Equipment	\$0	P-36	\$0	\$0	100.00%	\$0	\$0
37	328.100	Other Pumping Equipment	\$19,474	P-37	\$0	\$19,474	100.00%	\$0	\$19,474
38	328.200	TD Pumping Equipment	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39		TOTAL PUMPING PLANT	\$187,972		\$0	\$187,972		\$0	\$187,972
40		WATER TREATMENT PLANT							
41	330.000	Land and Land Rights - WTP	\$1,468	P-41	\$0	\$1,468	100.00%	\$0	\$1,468
42	331.000	Structures and Improvements - WTP	\$273,895	P-42	\$186	\$274,081	100.00%	\$0	\$274,081
43	331.100	S & I - North Plant	\$0	P-43	\$0	\$0	100.00%	\$0	\$0
44	331.200	S & I - Central 1 & 2	\$0	P-44	\$0	\$0	100.00%	\$0	\$0
45	331.300	S & I - Central 3	\$0	P-45	\$0	\$0	100.00%	\$0	\$0
46	331.400	S & I - South Plant	\$0	P-46	\$0	\$0	100.00%	\$0	\$0
47	331.500	S & I - Meramec	\$0	P-47	\$0	\$0	100.00%	\$0	\$0
48	332.000	WT Equipment-Non-Media	\$204,386	P-48	\$0	\$204,386	100.00%	\$0	\$204,386
49	332.100	WT Equipment - North Plant	\$0	P-49	\$0	\$0	100.00%	\$0	\$0
50	332.200	WT Equipment - Central 1 & 2	\$0	P-50	\$0	\$0	100.00%	\$0	\$0
51	332.300	WT Equipment - Central 3	\$0	P-51	\$0	\$0	100.00%	\$0	\$0
52	332.400	WT Equipment - South Plant	\$0	P-52	\$0	\$0	100.00%	\$0	\$0
53	332.500	WT Equipment - Meramec	\$0	P-53	\$0	\$0	100.00%	\$0	\$0
54	332.600	Other P/E Hand Equipment	\$0	P-54	\$0	\$0	100.00%	\$0	\$0
55	332.700	Equipment Filter Media	\$73,756	P-55	\$0	\$73,756	100.00%	\$0	\$73,756
56		TOTAL WATER TREATMENT PLANT	\$553,505		\$186	\$553,691		\$0	\$553,691
57		TRANSMISSION & DIST. PLANT							
58	340.000	Land and Land Rights - TDP	\$591	P-58	-\$93	\$498	100.00%	\$0	\$498
59	341.000	Structures and Improvements - TDP	\$26,302	P-59	\$59	\$26,361	100.00%	\$0	\$26,361
60	341.100	S & I - Spec Cross	\$0	P-60	\$0	\$0	100.00%	\$0	\$0
61	342.000	Distribution Reservoirs and Standpipes	\$52,904	P-61	\$25	\$52,929	100.00%	\$0	\$52,929
62	342.100	Rsvr & Standpipe - Elev	\$23,952	P-62	\$0	\$23,952	100.00%	\$0	\$23,952
63	342.200	Rsvr & Standpipe - Ground	\$0	P-63	\$0	\$0	100.00%	\$0	\$0

Missouri - American Water Company
Case No. WR-2008-0311
Brunswick Water District
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
64	343.000	Trans and Distr Mains - Not Classified	\$248,240	P-64	\$0	\$248,240	100.00%	\$0	\$248,240
65	343.110	T & D Mains - 4" & Less	\$65,096	P-65	\$0	\$65,096	100.00%	\$0	\$65,096
66	343.120	T & D Mains - AC 4" (STL)	\$0	P-66	\$0	\$0	100.00%	\$0	\$0
67	343.130	T & D Mains - Galv 1 (STL)	\$0	P-67	\$0	\$0	100.00%	\$0	\$0
68	343.200	T & D Mains - 6" to 8"	\$388,491	P-68	\$6,880	\$395,371	100.00%	\$0	\$395,371
69	343.210	CI - 10" & Smaller - 1900 - 1928	\$0	P-69	\$0	\$0	100.00%	\$0	\$0
70	343.220	CI - 10" & Smaller - 1929 - 1956	\$0	P-70	\$0	\$0	100.00%	\$0	\$0
71	343.230	CI - 10" & Smaller - 1957 - 1993	\$0	P-71	\$0	\$0	100.00%	\$0	\$0
72	343.240	T & D Mains - DI 6-8" (STL)	\$0	P-72	\$0	\$0	100.00%	\$0	\$0
73	343.250	T & D Mains - DI 6-10" (TN)	\$0	P-73	\$0	\$0	100.00%	\$0	\$0
74	343.260	T & D Mains - PL 6-8" (STL)	\$0	P-74	\$0	\$0	100.00%	\$0	\$0
75	343.300	T & D Mains - 10" to 16"	\$0	P-75	\$785	\$785	100.00%	\$0	\$785
76	343.310	T & D Mains - 18" & Greater	\$0	P-76	\$395	\$395	100.00%	\$0	\$395
77	343.320	CI - 12" (STL)	\$0	P-77	\$0	\$0	100.00%	\$0	\$0
78	343.330	CI - 16" (STL)	\$0	P-78	\$0	\$0	100.00%	\$0	\$0
79	343.340	T & D Mains - DI 12 (STL)	\$0	P-79	\$0	\$0	100.00%	\$0	\$0
80	343.350	T & D Mains - DI 16 & Greater (STL)	\$0	P-80	\$0	\$0	100.00%	\$0	\$0
81	343.360	T & D Mains - LJ 20 (STL)	\$0	P-81	\$0	\$0	100.00%	\$0	\$0
82	343.370	T & D Mains - PL 6-12 (STL)	\$0	P-82	\$0	\$0	100.00%	\$0	\$0
83	344.000	Fire Mains	\$0	P-83	\$0	\$0	100.00%	\$0	\$0
84	345.000	Services	\$245,610	P-84	\$0	\$245,610	100.00%	\$0	\$245,610
85	346.100	Meters - Bronze Case	\$39,060	P-85	\$0	\$39,060	100.00%	\$0	\$39,060
86	346.200	Meters - Plastic Case	\$0	P-86	\$0	\$0	100.00%	\$0	\$0
87	346.300	Meters - Others	\$16,989	P-87	\$0	\$16,989	100.00%	\$0	\$16,989
88	346.400	Meters - Remote (ARBs)	\$11,980	P-88	\$0	\$11,980	100.00%	\$0	\$11,980
89	346.500	Meter Vault	\$0	P-89	\$0	\$0	100.00%	\$0	\$0
90	347.100	Meter Installations	\$101,867	P-90	\$0	\$101,867	100.00%	\$0	\$101,867
91	347.200	Meter Install - Other	\$0	P-91	\$0	\$0	100.00%	\$0	\$0
92	348.000	Hydrants	\$92,539	P-92	\$23	\$92,562	100.00%	\$0	\$92,562
93	349.000	Other Transmission & Distribution Plant	\$0	P-93	\$0	\$0	100.00%	\$0	\$0
94		TOTAL TRANSMISSION & DIST. PLANT	\$1,313,621		\$8,074	\$1,321,695		\$0	\$1,321,695
95		GENERAL PLANT							
96	389.000	Land and Land Rights - GP	\$0	P-96	\$0	\$0	100.00%	\$0	\$0
97	390.000	S & I - Store, Shop & Garage	\$500	P-97	\$0	\$500	100.00%	\$0	\$500
98	390.100	S & I - Office & AG	\$4,270	P-98	\$43	\$4,313	100.00%	\$0	\$4,313
99	390.200	S & I - Leasehold	\$0	P-99	\$0	\$0	100.00%	\$0	\$0
100	390.300	S & I - Leasehold-SCADA	\$0	P-100	\$0	\$0	100.00%	\$0	\$0
101	390.400	S & I - Misc	\$17,571	P-101	\$0	\$17,571	100.00%	\$0	\$17,571
102	391.000	Office Furniture and Equipment	\$2,075	P-102	\$616	\$2,691	100.00%	\$381	\$3,072
103	391.100	Computer & Peripheral Equipment	\$4,321	P-103	\$9,899	\$14,220	100.00%	\$0	\$14,220
104	391.200	Computer Software	-\$1,007	P-104	\$28,100	\$27,093	100.00%	\$0	\$27,093
105	391.300	Computer Software - Personal	\$0	P-105	\$545	\$545	100.00%	\$0	\$545
106	391.400	Computer Software Other	\$14,551	P-106	\$0	\$14,551	100.00%	\$0	\$14,551
107	391.500	Data Handling Equipment	\$47,197	P-107	\$0	\$47,197	100.00%	\$0	\$47,197
108	391.600	Other Office Equipment	\$3,048	P-108	\$35	\$3,083	100.00%	\$0	\$3,083
109	392.000	Trans Equip - Lt Duty Trucks	\$34,091	P-109	\$187	\$34,278	100.00%	\$0	\$34,278
110	392.100	Trans Equip - Hvy Duty Trucks	\$0	P-110	\$0	\$0	100.00%	\$0	\$0
111	392.200	Trans Equip - Other	\$0	P-111	\$0	\$0	100.00%	\$0	\$0
112	392.300	Trans Equip - Autos	\$0	P-112	\$692	\$692	100.00%	\$0	\$692
113	393.000	Stores Equipment	\$16,034	P-113	\$0	\$16,034	100.00%	\$0	\$16,034
114	394.000	Tools, Shop and Garage Equipment	\$39,652	P-114	\$312	\$39,964	100.00%	\$0	\$39,964
115	394.100	Tools, Shop & Garage - Other	\$0	P-115	\$0	\$0	100.00%	\$0	\$0
116	395.000	Laboratory Equipment	\$25,810	P-116	\$0	\$25,810	100.00%	\$0	\$25,810
117	395.100	Laboratory Equipment - Other	\$0	P-117	\$0	\$0	100.00%	\$0	\$0
118	396.000	Power Operated Equipment	\$3,369	P-118	\$0	\$3,369	100.00%	\$0	\$3,369
119	397.000	Communication Equipment - Non Tele	\$0	P-119	\$176	\$176	100.00%	\$0	\$176
120	397.100	Remote Control & Instrument	\$9,458	P-120	\$0	\$9,458	100.00%	\$0	\$9,458
121	397.200	Communication Equip - Tele	\$0	P-121	\$162	\$162	100.00%	\$0	\$162
122	398.000	Miscellaneous Equipment	\$141,783	P-122	\$50	\$141,833	100.00%	\$0	\$141,833
123	399.000	Other Tangible Equipment	\$24,548	P-123	\$0	\$24,548	100.00%	\$0	\$24,548
124		TOTAL GENERAL PLANT	\$387,271		\$40,817	\$428,088		\$381	\$428,469
125		TOTAL PLANT IN SERVICE	\$2,775,891		\$51,296	\$2,827,187		\$381	\$2,827,568

Missouri - American Water Company
Case No. WR-2008-0311
Brunswick Water District
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	301.000		\$872		\$0
	1. To Include Corporate Allocation		\$872		\$0	
P-4	Miscellaneous Intangible Plant	303.000		\$1,347		\$0
	1. To Include Corporate Allocation		\$1,347		\$0	
P-42	Structures and Improvements - WTP	331.000		\$186		\$0
	1. To Include Corporate Allocation		\$186		\$0	
P-58	Land and Land Rights - TDP	340.000		-\$93		\$0
	1. To Include Corporate Allocation		-\$93		\$0	
P-59	Structures and Improvements - TDP	341.000		\$59		\$0
	1. To Include Corporate Allocation		\$59		\$0	
P-61	Distribution Reservoirs and Standpipes	342.000		\$25		\$0
	1. To Include Corporate Allocation		\$25		\$0	
P-68	T & D Mains - 6" to 8"	343.200		\$6,880		\$0
	1. To Include Corporate Allocation		\$6,880		\$0	
P-75	T & D Mains - 10" to 16"	343.300		\$785		\$0
	1. To Include Corporate Allocation		\$785		\$0	
P-76	T & D Mains - 18" & Greater	343.310		\$395		\$0
	1. To Include Corporate Allocation		\$395		\$0	
P-92	Hydrants	348.000		\$23		\$0
	1. To Include Corporate Allocation		\$23		\$0	

Accounting Schedule: 4
Sponsor: Keith Foster
Date: 8/16/2008
Time: 11:13 AM
Page: 1 of 3

Missouri - American Water Company
Case No. WR-2008-0311
Brunswick Water District
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-98	S & I - Office & AG	390.100		\$43		\$0
	1. To Include Corporate Allocation		\$43		\$0	
P-102	Office Furniture and Equipment	391.000		\$616		\$381
	1. To Include Corporate Allocation		\$616		\$0	
	2. Service Company Fixed Asset System (PRH)		\$0		\$381	
P-103	Computer & Peripheral Equipment	391.100		\$9,899		\$0
	1. To Include Corporate Allocation		\$9,899		\$0	
P-104	Computer Software	391.200		\$28,100		\$0
	1. To Include Corporate Allocation		\$28,100		\$0	
P-105	Computer Software - Personal	391.300		\$545		\$0
	1. To Include Corporate Allocation		\$545		\$0	
P-108	Other Office Equipment	391.600		\$35		\$0
	1. To Include Corporate Allocation		\$35		\$0	
P-109	Trans Equip - Lt Duty Trucks	392.000		\$187		\$0
	1. To Include Corporate Allocation		\$187		\$0	
P-112	Trans Equip - Autos	392.300		\$692		\$0
	1. To Include Corporate Allocation		\$692		\$0	
P-114	Tools, Shop and Garage Equipment	394.000		\$312		\$0
	1. To Include Corporate Allocation		\$312		\$0	
P-119	Communication Equipment - Non Tele	397.000		\$176		\$0
	1. To Include Corporate Allocation		\$176		\$0	

Missouri - American Water Company
Case No. WR-2008-0311
Brunswick Water District
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-121	Communication Equip - Tele	397.200		\$162		\$0
	1. To Include Corporate Allocation		\$162		\$0	
P-122	Miscellaneous Equipment	398.000		\$50		\$0
	1. To Include Corporate Allocation		\$50		\$0	
Total Plant Adjustments				\$51,296		\$381

Missouri - American Water Company
Case No. WR-2008-0311
Brunswick Water District
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	\$872	0.00%	\$0
3	302.000	Franchises and Consents	\$1,092	0.00%	\$0
4	303.000	Miscellaneous Intangible Plant	\$7,071	0.00%	\$0
5		TOTAL PLANT INTANGIBLE	\$9,035		\$0
6		SOURCE OF SUPPLY PLANT			
7	310.000	Land and Land Rights - SSP	\$11,981	0.00%	\$0
8	311.000	Structures and Improvements - SSP	\$23,993	2.45%	\$588
9	312.000	Collecting & Impounding Reservoirs	\$0	1.25%	\$0
10	313.000	Lake, River and Other Intakes	\$0	1.77%	\$0
11	314.000	Wells and Springs	\$208,964	1.67%	\$3,490
12	315.000	Infiltration Galleries and Tunnels	\$1,804	1.67%	\$30
13	316.000	Supply Mains	\$79,964	1.60%	\$1,279
14	316.100	Supply Mains - North Plant	\$0	1.60%	\$0
15	316.200	Supply Mains - Central Plant	\$0	1.60%	\$0
16	316.300	Supply Mains - South Plant	\$0	1.60%	\$0
17	316.400	Supply Mains - Meramec Plant	\$0	1.60%	\$0
18	317.000	Other Water Source Plant	\$0	4.00%	\$0
19		TOTAL SOURCE OF SUPPLY PLANT	\$326,706		\$5,387
20		PUMPING PLANT			
21	320.000	Land and Land Rights - PP	\$0	0.00%	\$0
22	321.000	Structures and Improvements - PP	\$57,743	1.73%	\$999
23	321.100	S & I - Pumps (STL)	\$0	1.73%	\$0
24	321.200	S & I - Boosters	\$0	1.73%	\$0
25	322.000	Boiler Plant Equipment	\$0	2.00%	\$0
26	323.100	Power Generation Equipment	\$2,154	2.00%	\$43
27	323.200	Power Generation Equip Other	\$0	2.00%	\$0
28	324.000	Steam Pumping Equipment	\$0	2.44%	\$0
29	325.000	Electric Pumping Equipment	\$108,601	2.44%	\$2,650
30	325.100	Pumping Equipment - Pre '46	\$0	2.44%	\$0
31	325.200	Pumping Equipment - Post '46	\$0	2.44%	\$0
32	325.300	Pumping Equipment - Booster	\$0	2.44%	\$0
33	326.000	Diesel Pumping Equipment	\$0	2.44%	\$0
34	326.100	Diesel Pumping Equipment - Stratman	\$0	2.44%	\$0
35	326.200	Diesel Pumping Equip - Central	\$0	2.44%	\$0
36	327.000	Hydraulic Pumping Equipment	\$0	2.44%	\$0
37	328.100	Other Pumping Equipment	\$19,474	2.44%	\$475
38	328.200	TD Pumping Equipment	\$0	2.44%	\$0
39		TOTAL PUMPING PLANT	\$187,972		\$4,167
40		WATER TREATMENT PLANT			
41	330.000	Land and Land Rights - WTP	\$1,468	0.00%	\$0
42	331.000	Structures and Improvements - WTP	\$274,081	1.63%	\$4,468

Accounting Schedule: 5
Sponsor: Keith Foster
Date: 8/16/2008
Time: 11:13 AM
Page: 1 of 3

Missouri - American Water Company
Case No. WR-2008-0311
Brunswick Water District
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
43	331.100	S & I - North Plant	\$0	1.63%	\$0
44	331.200	S & I - Central 1 & 2	\$0	1.63%	\$0
45	331.300	S & I - Central 3	\$0	1.63%	\$0
46	331.400	S & I - South Plant	\$0	1.63%	\$0
47	331.500	S & I - Meramec	\$0	1.63%	\$0
48	332.000	WT Equipment-Non-Media	\$204,386	2.78%	\$5,682
49	332.100	WT Equipment - North Plant	\$0	2.78%	\$0
50	332.200	WT Equipment - Central 1 & 2	\$0	2.78%	\$0
51	332.300	WT Equipment - Central 3	\$0	2.78%	\$0
52	332.400	WT Equipment - South Plant	\$0	2.78%	\$0
53	332.500	WT Equipment - Meramec	\$0	2.78%	\$0
54	332.600	Other P/E Hand Equipment	\$0	3.33%	\$0
55	332.700	Equipment Filter Media	\$73,756	2.78%	\$2,050
56		TOTAL WATER TREATMENT PLANT	\$553,691		\$12,200
57		TRANSMISSION & DIST. PLANT			
58	340.000	Land and Land Rights - TDP	\$498	0.00%	\$0
59	341.000	Structures and Improvements - TDP	\$26,361	2.67%	\$704
60	341.100	S & I - Spec Cross	\$0	0.00%	\$0
61	342.000	Distribution Reservoirs and Standpipes	\$52,929	2.25%	\$1,191
62	342.100	Rsvr & Standpipe - Elev	\$23,952	2.25%	\$539
63	342.200	Rsvr & Standpipe - Ground	\$0	2.25%	\$0
64	343.000	Trans and Distr Mains - Not Classified	\$248,240	1.50%	\$3,724
65	343.110	T & D Mains - 4" & Less	\$65,096	1.50%	\$976
66	343.120	T & D Mains - AC 4" (STL)	\$0	1.50%	\$0
67	343.130	T & D Mains - Galv 1 (STL)	\$0	1.50%	\$0
68	343.200	T & D Mains - 6" to 8"	\$395,371	1.50%	\$5,931
69	343.210	CI - 10" & Smaller - 1900 - 1928	\$0	1.50%	\$0
70	343.220	CI - 10" & Smaller - 1929 - 1956	\$0	1.50%	\$0
71	343.230	CI - 10" & Smaller - 1957 - 1993	\$0	1.50%	\$0
72	343.240	T & D Mains - DI 6-8" (STL)	\$0	1.50%	\$0
73	343.250	T & D Mains - DI 6-10" (TN)	\$0	1.50%	\$0
74	343.260	T & D Mains - PL 6-8" (STL)	\$0	1.50%	\$0
75	343.300	T & D Mains - 10" to 16"	\$785	1.50%	\$12
76	343.310	T & D Mains - 18" & Greater	\$395	1.50%	\$6
77	343.320	CI - 12" (STL)	\$0	1.50%	\$0
78	343.330	CI - 16" (STL)	\$0	1.50%	\$0
79	343.340	T & D Mains - DI 12 (STL)	\$0	1.50%	\$0
80	343.350	T & D Mains - DI 16 & Greater (STL)	\$0	1.50%	\$0
81	343.360	T & D Mains - LJ 20 (STL)	\$0	1.50%	\$0
82	343.370	T & D Mains - PL 6-12 (STL)	\$0	1.50%	\$0
83	344.000	Fire Mains	\$0	1.50%	\$0
84	345.000	Services	\$245,610	3.08%	\$7,565
85	346.100	Meters - Bronze Case	\$39,060	2.43%	\$949
86	346.200	Meters - Plastic Case	\$0	2.43%	\$0

Accounting Schedule: 5

Sponsor: Keith Foster

Date: 8/16/2008

Time: 11:13 AM

Page: 2 of 3

Missouri - American Water Company
Case No. WR-2008-0311
Brunswick Water District
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
87	346.300	Meters - Others	\$16,989	2.43%	\$413
88	346.400	Meters - Remote (ARBs)	\$11,980	2.43%	\$291
89	346.500	Meter Vault	\$0	2.43%	\$0
90	347.100	Meter Installations	\$101,867	2.43%	\$2,475
91	347.200	Meter Install - Other	\$0	2.43%	\$0
92	348.000	Hydrants	\$92,562	1.92%	\$1,777
93	349.000	Other Transmission & Distribution Plant	\$0	2.00%	\$0
94		TOTAL TRANSMISSION & DIST. PLANT	\$1,321,695		\$26,553
95		GENERAL PLANT			
96	389.000	Land and Land Rights - GP	\$0	0.00%	\$0
97	390.000	S & I - Store, Shop & Garage	\$500	2.40%	\$12
98	390.100	S & I - Office & AG	\$4,313	2.40%	\$104
99	390.200	S & I - Leasehold	\$0	5.00%	\$0
100	390.300	S & I - Leasehold-SCADA	\$0	5.00%	\$0
101	390.400	S & I - Misc	\$17,571	2.40%	\$422
102	391.000	Office Furniture and Equipment	\$3,072	4.00%	\$123
103	391.100	Computer & Peripheral Equipment	\$14,220	14.29%	\$2,032
104	391.200	Computer Software	\$27,093	14.29%	\$3,872
105	391.300	Computer Software - Personal	\$545	14.29%	\$78
106	391.400	Computer Software Other	\$14,551	14.29%	\$2,079
107	391.500	Data Handling Equipment	\$47,197	6.67%	\$3,148
108	391.600	Other Office Equipment	\$3,083	6.67%	\$206
109	392.000	Trans Equip - Lt Duty Trucks	\$34,278	0.00%	\$0
110	392.100	Trans Equip - Hvy Duty Trucks	\$0	8.33%	\$0
111	392.200	Trans Equip - Other	\$0	0.00%	\$0
112	392.300	Trans Equip - Autos	\$692	0.00%	\$0
113	393.000	Stores Equipment	\$16,034	2.86%	\$459
114	394.000	Tools, Shop and Garage Equipment	\$39,964	5.00%	\$1,998
115	394.100	Tools, Shop & Garage - Other	\$0	5.00%	\$0
116	395.000	Laboratory Equipment	\$25,810	4.00%	\$1,032
117	395.100	Laboratory Equipment - Other	\$0	4.00%	\$0
118	396.000	Power Operated Equipment	\$3,369	6.82%	\$230
119	397.000	Communication Equipment - Non Tele	\$176	5.00%	\$9
120	397.100	Remote Control & Instrument	\$9,458	5.00%	\$473
121	397.200	Communication Equip - Tele	\$162	6.67%	\$11
122	398.000	Miscellaneous Equipment	\$141,833	5.00%	\$7,092
123	399.000	Other Tangible Equipment	\$24,548	5.00%	\$1,227
124		TOTAL GENERAL PLANT	\$428,469		\$24,607
125		Total Depreciation	\$2,827,568		\$72,914

Missouri - American Water Company
Case No. WR-2008-0311
Brunswick Water District
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	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	302.000	Franchises and Consents	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Miscellaneous Intangible Plant	\$0	R-4	\$1,575	\$1,575	100.00%	\$0	\$1,575
5		TOTAL PLANT INTANGIBLE	\$0		\$1,575	\$1,575		\$0	\$1,575
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights - SSP	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	311.000	Structures and Improvements - SSP	\$3,510	R-8	\$0	\$3,510	100.00%	\$0	\$3,510
9	312.000	Collecting & Impounding Reservoirs	\$0	R-9	\$0	\$0	100.00%	\$0	\$0
10	313.000	Lake, River and Other Intakes	\$0	R-10	\$0	\$0	100.00%	\$0	\$0
11	314.000	Wells and Springs	\$66,034	R-11	\$0	\$66,034	100.00%	\$0	\$66,034
12	315.000	Infiltration Galleries and Tunnels	\$8	R-12	\$0	\$8	100.00%	\$0	\$8
13	316.000	Supply Mains	\$31,194	R-13	\$0	\$31,194	100.00%	\$0	\$31,194
14	316.100	Supply Mains - North Plant	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15	316.200	Supply Mains - Central Plant	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16	316.300	Supply Mains - South Plant	\$0	R-16	\$0	\$0	100.00%	\$0	\$0
17	316.400	Supply Mains - Meramec Plant	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18	317.000	Other Water Source Plant	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL SOURCE OF SUPPLY PLANT	\$100,746		\$0	\$100,746		\$0	\$100,746
20		PUMPING PLANT							
21	320.000	Land and Land Rights - PP	\$0	R-21	\$0	\$0	100.00%	\$0	\$0
22	321.000	Structures and Improvements - PP	\$5,459	R-22	\$0	\$5,459	100.00%	\$0	\$5,459
23	321.100	S & I - Pumps (STL)	\$0	R-23	\$0	\$0	100.00%	\$0	\$0
24	321.200	S & I - Boosters	\$0	R-24	\$0	\$0	100.00%	\$0	\$0
25	322.000	Boiler Plant Equipment	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26	323.100	Power Generation Equipment	\$52	R-26	\$0	\$52	100.00%	\$0	\$52
27	323.200	Power Generation Equip Other	\$784	R-27	\$0	\$784	100.00%	\$0	\$784
28	324.000	Steam Pumping Equipment	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	325.000	Electric Pumping Equipment	\$34,851	R-29	\$0	\$34,851	100.00%	\$0	\$34,851
30	325.100	Pumping Equipment - Pre '46	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
31	325.200	Pumping Equipment - Post '46	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	325.300	Pumping Equipment - Booster	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33	326.000	Diesel Pumping Equipment	\$0	R-33	\$0	\$0	100.00%	\$0	\$0
34	326.100	Diesel Pumping Equipment - Stratman	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	326.200	Diesel Pumping Equip - Central	\$0	R-35	\$0	\$0	100.00%	\$0	\$0
36	327.000	Hydraulic Pumping Equipment	\$0	R-36	\$0	\$0	100.00%	\$0	\$0
37	328.100	Other Pumping Equipment	\$443	R-37	\$0	\$443	100.00%	\$0	\$443
38	328.200	TD Pumping Equipment	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39		TOTAL PUMPING PLANT	\$41,589		\$0	\$41,589		\$0	\$41,589
40		WATER TREATMENT PLANT							
41	330.000	Land and Land Rights - WTP	\$0	R-41	\$0	\$0	100.00%	\$0	\$0
42	331.000	Structures and Improvements - WTP	\$128,073	R-42	\$1	\$128,074	100.00%	\$0	\$128,074
43	331.100	S & I - North Plant	\$0	R-43	\$0	\$0	100.00%	\$0	\$0
44	331.200	S & I - Central 1 & 2	\$0	R-44	\$0	\$0	100.00%	\$0	\$0
45	331.300	S & I - Central 3	\$0	R-45	\$0	\$0	100.00%	\$0	\$0
46	331.400	S & I - South Plant	\$0	R-46	\$0	\$0	100.00%	\$0	\$0
47	331.500	S & I - Meramec	\$0	R-47	\$0	\$0	100.00%	\$0	\$0
48	332.000	WT Equipment-Non-Media	\$98,325	R-48	\$0	\$98,325	100.00%	\$0	\$98,325
49	332.100	WT Equipment - North Plant	\$0	R-49	\$0	\$0	100.00%	\$0	\$0
50	332.200	WT Equipment - Central 1 & 2	\$0	R-50	\$0	\$0	100.00%	\$0	\$0
51	332.300	WT Equipment - Central 3	\$0	R-51	\$0	\$0	100.00%	\$0	\$0
52	332.400	WT Equipment - South Plant	\$0	R-52	\$0	\$0	100.00%	\$0	\$0
53	332.500	WT Equipment - Meramec	\$0	R-53	\$0	\$0	100.00%	\$0	\$0
54	332.600	Other P/E Hand Equipment	\$0	R-54	\$0	\$0	100.00%	\$0	\$0
55	332.700	Equipment Filter Media	\$1,540	R-55	\$0	\$1,540	100.00%	\$0	\$1,540
56		TOTAL WATER TREATMENT PLANT	\$227,938		\$1	\$227,939		\$0	\$227,939
57		TRANSMISSION & DIST. PLANT							
58	340.000	Land and Land Rights - TDP	\$0	R-58	\$0	\$0	100.00%	\$0	\$0
59	341.000	Structures and Improvements - TDP	\$4,229	R-59	\$0	\$4,229	100.00%	\$0	\$4,229
60	341.100	S & I - Spec Cross	\$0	R-60	\$0	\$0	100.00%	\$0	\$0
61	342.000	Distribution Reservoirs and Standpipes	\$19,096	R-61	\$0	\$19,096	100.00%	\$0	\$19,096
62	342.100	Rsvr & Standpipe - Elev	\$2,095	R-62	\$0	\$2,095	100.00%	\$0	\$2,095
63	342.200	Rsvr & Standpipe - Ground	\$0	R-63	\$0	\$0	100.00%	\$0	\$0
64	343.000	Trans and Distr Mains - Not Classified	\$117,805	R-64	-\$73	\$117,732	100.00%	\$0	\$117,732

Missouri - American Water Company
Case No. WR-2008-0311
Brunswick Water District
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
65	343.110	T & D Mains - 4" & Less	\$822	R-65	\$0	\$822	100.00%	\$0	\$822
66	343.120	T & D Mains - AC 4" (STL)	\$0	R-66	\$0	\$0	100.00%	\$0	\$0
67	343.130	T & D Mains - Galv 1 (STL)	\$0	R-67	\$0	\$0	100.00%	\$0	\$0
68	343.200	T & D Mains - 6" to 8"	\$7,664	R-68	\$37	\$7,701	100.00%	\$0	\$7,701
69	343.210	CI - 10" & Smaller - 1900 - 1928	\$0	R-69	\$0	\$0	100.00%	\$0	\$0
70	343.220	CI - 10" & Smaller - 1929 - 1956	\$0	R-70	\$0	\$0	100.00%	\$0	\$0
71	343.230	CI - 10" & Smaller - 1957 - 1993	\$0	R-71	\$0	\$0	100.00%	\$0	\$0
72	343.240	T & D Mains - DI 6-8" (STL)	\$0	R-72	\$0	\$0	100.00%	\$0	\$0
73	343.250	T & D Mains - DI 6-10" (TN)	\$0	R-73	\$0	\$0	100.00%	\$0	\$0
74	343.260	T & D Mains - PL 6-8" (STL)	\$0	R-74	\$0	\$0	100.00%	\$0	\$0
75	343.300	T & D Mains - 10" to 16"	\$0	R-75	\$5	\$5	100.00%	\$0	\$5
76	343.310	T & D Mains - 18" & Greater	\$0	R-76	\$2	\$2	100.00%	\$0	\$2
77	343.320	CI - 12" (STL)	\$0	R-77	\$0	\$0	100.00%	\$0	\$0
78	343.330	CI - 16" (STL)	\$0	R-78	\$0	\$0	100.00%	\$0	\$0
79	343.340	T & D Mains - DI 12 (STL)	\$0	R-79	\$0	\$0	100.00%	\$0	\$0
80	343.350	T & D Mains - DI 16 & Greater (STL)	\$0	R-80	\$0	\$0	100.00%	\$0	\$0
81	343.360	T & D Mains - LJ 20 (STL)	\$0	R-81	\$0	\$0	100.00%	\$0	\$0
82	343.370	T & D Mains - PL 6-12 (STL)	\$0	R-82	\$0	\$0	100.00%	\$0	\$0
83	344.000	Fire Mains	\$0	R-83	\$0	\$0	100.00%	\$0	\$0
84	345.000	Services	\$20,486	R-84	\$0	\$20,486	100.00%	\$0	\$20,486
85	346.100	Meters - Bronze Case	\$3,421	R-85	-\$2	\$3,419	100.00%	\$0	\$3,419
86	346.200	Meters - Plastic Case	\$0	R-86	\$0	\$0	100.00%	\$0	\$0
87	346.300	Meters - Others	\$16,013	R-87	\$0	\$16,013	100.00%	\$0	\$16,013
88	346.400	Meters - Remote (ARBs)	\$180	R-88	\$0	\$180	100.00%	\$0	\$180
89	346.500	Meter Vault	\$0	R-89	\$0	\$0	100.00%	\$0	\$0
90	347.100	Meter Installations	\$8,159	R-90	\$0	\$8,159	100.00%	\$0	\$8,159
91	347.200	Meter Install - Other	\$0	R-91	\$0	\$0	100.00%	\$0	\$0
92	348.000	Hydrants	\$29,552	R-92	\$0	\$29,552	100.00%	\$0	\$29,552
93	349.000	Other Transmission & Distribution Plant	\$0	R-93	\$0	\$0	100.00%	\$0	\$0
94		TOTAL TRANSMISSION & DIST. PLANT	\$229,522		-\$31	\$229,491		\$0	\$229,491
95		GENERAL PLANT							
96	389.000	Land and Land Rights - GP	\$0	R-96	\$0	\$0	100.00%	\$0	\$0
97	390.000	S & I - Store, Shop & Garage	\$42	R-97	\$0	\$42	100.00%	\$0	\$42
98	390.100	S & I - Office & AG	\$837	R-98	-\$742	\$95	100.00%	\$0	\$95
99	390.200	S & I - Leasehold	\$0	R-99	-\$2	-\$2	100.00%	\$0	-\$2
100	390.300	S & I - Leasehold-SCADA	\$0	R-100	\$0	\$0	100.00%	\$0	\$0
101	390.400	S & I - Misc	\$354	R-101	\$0	\$354	100.00%	\$0	\$354
102	391.000	Office Furniture and Equipment	-\$30	R-102	\$99	\$69	100.00%	\$7	\$76
103	391.100	Computer & Peripheral Equipment	\$141	R-103	\$889	\$1,030	100.00%	\$0	\$1,030
104	391.200	Computer Software	\$447	R-104	\$17,009	\$17,456	100.00%	\$0	\$17,456
105	391.300	Computer Software - Personal	\$0	R-105	\$194	\$194	100.00%	\$0	\$194
106	391.400	Computer Software Other	\$92	R-106	\$0	\$92	100.00%	\$0	\$92
107	391.500	Data Handling Equipment	\$7,720	R-107	\$0	\$7,720	100.00%	\$0	\$7,720
108	391.600	Other Office Equipment	\$860	R-108	\$13	\$873	100.00%	\$0	\$873
109	392.000	Trans Equip - Lt Duty Trucks	\$21,391	R-109	\$311	\$21,702	100.00%	\$0	\$21,702
110	392.100	Trans Equip - Hvy Duty Trucks	\$0	R-110	\$0	\$0	100.00%	\$0	\$0
111	392.200	Trans Equip - Other	\$12,484	R-111	\$0	\$12,484	100.00%	\$0	\$12,484
112	392.300	Trans Equip - Autos	\$0	R-112	\$737	\$737	100.00%	\$0	\$737
113	393.000	Stores Equipment	\$1,500	R-113	\$0	\$1,500	100.00%	\$0	\$1,500
114	394.000	Tools, Shop and Garage Equipment	\$11,334	R-114	\$31	\$11,365	100.00%	\$0	\$11,365
115	394.100	Tools, Shop & Garage - Other	\$0	R-115	\$0	\$0	100.00%	\$0	\$0
116	395.000	Laboratory Equipment	\$3,922	R-116	\$0	\$3,922	100.00%	\$0	\$3,922
117	395.100	Laboratory Equipment - Other	\$0	R-117	\$0	\$0	100.00%	\$0	\$0
118	396.000	Power Operated Equipment	\$274	R-118	\$0	\$274	100.00%	\$0	\$274
119	397.000	Communication Equipment - Non Tele	-\$2,120	R-119	\$59	-\$2,061	100.00%	\$0	-\$2,061
120	397.100	Remote Control & Instrument	\$156	R-120	\$0	\$156	100.00%	\$0	\$156
121	397.200	Communication Equip - Tele	\$3,051	R-121	\$76	\$3,127	100.00%	\$0	\$3,127
122	398.000	Miscellaneous Equipment	\$23,580	R-122	\$17	\$23,597	100.00%	\$0	\$23,597
123	399.000	Other Tangible Equipment	\$5,663	R-123	\$0	\$5,663	100.00%	\$0	\$5,663
124		TOTAL GENERAL PLANT	\$91,698		\$18,691	\$110,389		\$7	\$110,396
125		TOTAL DEPRECIATION RESERVE	\$691,493		\$20,236	\$711,729		\$7	\$711,736

Missouri - American Water Company
Case No. WR-2008-0311
Brunswick Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
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	Miscellaneous Intangible Plant	303.000		\$1,575		\$0
	1. To Include Corporate Allocation		\$1,575		\$0	
R-42	Structures and Improvements - WTP	331.000		\$1		\$0
	1. To Include Corporate Allocation		\$1		\$0	
R-64	Trans and Distr Mains - Not Classified	343.000		-\$73		\$0
	1. To Include Corporate Allocation		-\$73		\$0	
R-68	T & D Mains - 6" to 8"	343.200		\$37		\$0
	1. To Include Corporate Allocation		\$37		\$0	
R-75	T & D Mains - 10" to 16"	343.300		\$5		\$0
	1. To Include Corporate Allocation		\$5		\$0	
R-76	T & D Mains - 18" & Greater	343.310		\$2		\$0
	1. To Include Corporate Allocation		\$2		\$0	
R-85	Meters - Bronze Case	346.100		-\$2		\$0
	1. To Include Corporate Allocation		-\$2		\$0	
R-98	S & I - Office & AG	390.100		-\$742		\$0
	1. To Include Corporate Allocation		-\$742		\$0	
R-99	S & I - Leasehold	390.200		-\$2		\$0
	1. To Include Corporate Allocation		-\$2		\$0	
R-102	Office Furniture and Equipment	391.000		\$99		\$7
	1. To Include Corporate Allocation		\$99		\$0	
	2. Service Company Fixed Asset System (PRH)		\$0		\$7	

Missouri - American Water Company
Case No. WR-2008-0311
Brunswick Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
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-103	Computer & Peripheral Equipment	391.100		\$889		\$0
	1. To Include Corporate Allocation		\$889		\$0	
R-104	Computer Software	391.200		\$17,009		\$0
	1. To Include Corporate Allocation		\$17,009		\$0	
R-105	Computer Software - Personal	391.300		\$194		\$0
	1. To Include Corporate Allocation		\$194		\$0	
R-108	Other Office Equipment	391.600		\$13		\$0
	1. To Include Corporate Allocation		\$13		\$0	
R-109	Trans Equip - Lt Duty Trucks	392.000		\$311		\$0
	1. To Include Corporate Allocation		\$311		\$0	
R-112	Trans Equip - Autos	392.300		\$737		\$0
	1. To Include Corporate Allocation		\$737		\$0	
R-114	Tools, Shop and Garage Equipment	394.000		\$31		\$0
	1. To Include Corporate Allocation		\$31		\$0	
R-119	Communication Equipment - Non Tele	397.000		\$59		\$0
	1. To Include Corporate Allocation		\$59		\$0	
R-121	Communication Equip - Tele	397.200		\$76		\$0
	1. To Include Corporate Allocation		\$76		\$0	
R-122	Miscellaneous Equipment	398.000		\$17		\$0
	1. To Include Corporate Allocation		\$17		\$0	
Total Reserve Adjustments				\$20,236		\$7

Missouri - American Water Company
Case No. WR-2008-0311
Brunswick Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Adjustments for Depreciation Reserve

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments

Missouri - American Water Company
Case No. WR-2008-0311
Brunswick Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
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	\$74,152	36.78	13.00	23.78	0.065151	\$4,831
3	FICA - Employee Portion	\$8,069	36.78	16.19	20.59	0.056411	\$455
4	Federal Income Taxes Withheld	\$30,226	36.78	16.19	20.59	0.056411	\$1,705
5	State Income Taxes Withheld	\$0	36.78	18.19	18.59	0.050932	\$0
6	401 (k)	\$0	36.78	38.82	-2.04	-0.005589	\$0
7	EIP	\$0	36.78	38.82	-2.04	-0.005589	\$0
8	Fuel & Power	\$12,612	36.78	37.20	-0.42	-0.001151	-\$15
9	Chemicals	\$6,979	36.78	36.78	0.00	0.000000	\$0
10	Materials & Supplies	\$2,330	36.78	36.78	0.00	0.000000	\$0
11	Purchased Water	\$0	36.78	42.45	-5.67	-0.015534	\$0
12	Management Fees	\$111,884	36.78	21.41	15.37	0.042110	\$4,711
13	Group Insurance	\$31,487	36.78	-7.50	44.28	0.121315	\$3,820
14	OPEB's	\$4,505	36.78	3.41	33.37	0.091425	\$412
15	Pensions	\$8,085	36.78	17.58	19.20	0.052603	\$425
16	EIP - Employer Match	\$0	36.78	38.82	-2.04	-0.005589	\$0
17	401 (k) - Employer Match	\$2,544	36.78	38.82	-2.04	-0.005589	-\$14
18	Insurance Other Than Group	\$23,591	36.78	42.44	-5.66	-0.015507	-\$366
19	Uncollectible Accounts	\$1,581	36.78	36.78	0.00	0.000000	\$0
20	Rents	\$2,607	36.78	-9.96	46.74	0.128055	\$334
21	Cash Vouchers	\$114,548	36.78	21.41	15.37	0.042110	\$4,824
22	TOTAL OPERATION AND MAINT. EXPENSE	\$435,200					\$21,122
23	TAXES						
24	FICA - Employer Portion	\$8,069	36.78	16.19	20.59	0.056411	\$455
25	Federal Unemployment	\$205	36.78	76.38	-39.60	-0.108493	-\$22
26	State Unemployment	\$516	36.78	76.38	-39.60	-0.108493	-\$56
27	Property Taxes	\$29,658	36.78	182.50	-145.72	-0.399233	-\$11,840
28	Corporate Franchise	\$1,629	36.78	-77.50	114.28	0.313096	\$510
29	PSC Assessment	\$1,170	36.78	-31.63	68.41	0.187425	\$219
30	Gross Receipts Tax	\$0	20.35	47.37	-27.02	-0.074027	\$0
31	Sales Tax	\$0	0.00	8.12	-8.12	-0.022247	\$0
32	Missouri Primacy Fees	\$0	20.35	243.50	-223.15	-0.611370	\$0
33	TOTAL TAXES	\$41,247					-\$10,734
34	CWC REQ'D BEFORE RATE BASE OFFSETS						\$10,388
35	TAX OFFSET FROM RATE BASE						
36	Federal Tax Offset	\$48,496	36.78	37.00	-0.22	-0.000603	-\$29
37	State Tax Offset	\$7,621	36.78	58.95	-22.17	-0.060740	-\$463
38	City Tax Offset	\$0	0.00	0.00	0.00	0.000000	\$0
39	Interest Expense Offset	\$53,362	36.78	108.85	-72.07	-0.197452	-\$10,536
40	TOTAL OFFSET FROM RATE BASE	\$109,479					-\$11,028
41	TOTAL CASH WORKING CAPITAL REQUIRED						-\$640

Missouri - American Water Company
Case No. WR-2008-0311
Brunswick Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
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	\$198,853	See Note (1)	See Note (1)	See Note (1)	\$198,853	\$100,422	\$299,275	See Note (1)	See Note (1)
2	TOTAL SOURCE OF SUPPLY EXPENSES	\$8,285	\$2,725	\$5,560	-\$565	\$7,720	\$0	\$7,720	\$2,249	\$5,471
3	TOTAL PUMPING EXPENSES	\$55,930	\$48,947	\$6,983	-\$8,307	\$47,623	\$0	\$47,623	\$40,889	\$6,734
4	TOTAL WATER TREATMENT EXPENSES	\$67,502	\$55,125	\$12,377	-\$3,157	\$64,345	\$0	\$64,345	\$49,183	\$15,162
5	TOTAL TRANSMISSION & DIST. EXPENSES	\$12,245	\$5,598	\$6,647	\$50,138	\$62,383	\$0	\$62,383	\$4,378	\$58,005
6	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$9,324	\$1,843	\$7,481	\$224	\$9,548	\$0	\$9,548	\$1,540	\$8,008
7	TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	TOTAL ADMIN. & GENERAL EXPENSES	\$178,872	\$115,698	\$63,174	-\$1,771	\$177,101	\$66,480	\$243,581	\$174,055	\$69,526
10	TOTAL DEPRECIATION EXPENSE	\$55,852	See Note (1)	See Note (1)	See Note (1)	\$55,852	\$13,585	\$69,437	See Note (1)	See Note (1)
11	TOTAL OTHER OPERATING EXPENSE	\$38,237	\$0	\$38,237	\$3,306	\$41,543	\$0	\$41,543	-\$31	\$41,574
12	TOTAL OPERATING & MAINT. EXPENSE	\$426,247	\$229,936	\$140,459	\$39,868	\$466,115	\$80,065	\$546,180	\$272,263	\$204,480
13	NET INCOME BEFORE TAXES	-\$227,394	\$0	\$0	\$0	-\$267,262	\$20,357	-\$246,905	\$0	\$0
14	TOTAL INCOME TAXES	\$0	See Note (1)	See Note (1)	See Note (1)	\$0	\$0	\$0	See Note (1)	See Note (1)
15	TOTAL DEFERRED INCOME TAXES	-\$7,296	See Note (1)	See Note (1)	See Note (1)	-\$7,296	-\$13,709	-\$21,005	See Note (1)	See Note (1)
16	NET OPERATING INCOME	\$220,098	\$0	\$0	\$0	\$259,966	\$34,066	\$225,900	\$0	\$0

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

Missouri - American Water Company
Case No. WR-2008-0311
Brunswick Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.100	Residential	\$94,622	See note (1)	See note (1)	Rev-2	See note (1)	\$94,622	100.00%	\$58,303	\$152,925	See note (1)	See note (1)
Rev-3	461.200	Commercial	\$33,577			Rev-3		\$33,577	100.00%	\$7,102	\$40,679		
Rev-4	461.300	Industrial	\$625			Rev-4		\$625	100.00%	\$2,263	\$2,888		
Rev-5	462.000	Private Fire	\$5,070			Rev-5		\$5,070	100.00%	\$2,542	\$7,612		
Rev-6	463.000	Public Fire	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7	464.000	Public Authorities	\$4,412			Rev-7		\$4,412	100.00%	\$2,504	\$6,916		
Rev-8	466.000	Sales for Resale	\$54,539			Rev-8		\$54,539	100.00%	\$30,201	\$84,740		
Rev-9	467.000	Misc. Unmetered Revenues	\$2,685			Rev-9		\$2,685	100.00%	-\$2,685	\$0		
Rev-10	468.000	Miscellaneous Service Revenues	\$3,323			Rev-10		\$3,323	100.00%	\$192	\$3,515		
Rev-11	493.000	Other Water Revenue - Oper. Rev.	\$0			Rev-11		\$0	100.00%	\$0	\$0		
Rev-12		TOTAL OPERATING REVENUES	\$198,853					\$198,853		\$100,422	\$299,275		
1		SOURCE OF SUPPLY EXPENSES											
2	600.000	Operation Supervision & Engineering	\$2,523	\$2,523	\$0	E-2	-\$415	\$2,108	100.00%	\$0	\$2,108	\$2,108	\$0
3	601.000	Labor & Exp Oper - Labor & Misc	\$546	\$202	\$344	E-3	-\$34	\$512	100.00%	\$0	\$512	\$168	\$344
4	602.000	Purchased Water	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	603.100	Misc Exp Oper - Fuel & Power	\$4,411	\$0	\$4,411	E-5	-\$89	\$4,322	100.00%	\$0	\$4,322	\$0	\$4,322
6	603.200	Misc Exp Oper	\$0	\$0	\$0	E-6	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
7	604.000	Rents	\$0	\$0	\$0	E-7	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
8	610.000	Super & Eng Mtce	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	611.000	Structures & Improvements Mtce	\$0	\$0	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10	612.000	Collect & Impound Reservoirs Mtce	\$0	\$0	\$0	E-10	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
11	613.000	Lake, River & Other Intakes Mtce	\$0	\$0	\$0	E-11	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
12	614.000	Wells & Springs Mtce	\$0	\$0	\$0	E-12	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
13	615.000	Infiltration Galleries & Tunnels Mtce	\$0	\$0	\$0	E-13	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
14	616.000	Supply Mains Mtce	\$0	\$0	\$0	E-14	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
15	617.100	Misc. Plant Mtce	\$805	\$0	\$805	E-15	-\$27	\$778	100.00%	\$0	\$778	-\$27	\$805
16	617.200	Misc. Plant Mtce-Materials & Supplies	\$0	\$0	\$0	E-16	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
17		TOTAL SOURCE OF SUPPLY EXPENSES	\$8,285	\$2,725	\$5,560		-\$565	\$7,720		\$0	\$7,720	\$2,249	\$5,471
18		PUMPING EXPENSES											
19	620.000	Supervision & Engineering Oper	\$0	\$0	\$0	E-19	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
20	622.000	Power Production Expense	\$0	\$0	\$0	E-20	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
21	623.000	Purchased Power	\$6,681	\$0	\$6,681	E-21	-\$249	\$6,432	100.00%	\$0	\$6,432	\$0	\$6,432
22	624.000	Pumping Expense - Labor	\$26,941	\$26,941	\$0	E-22	-\$4,435	\$22,506	100.00%	\$0	\$22,506	\$22,506	\$0
23	626.000	Misc. Pumping Expense	\$0	\$0	\$0	E-23	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
24	627.000	Rents - PE	\$0	\$0	\$0	E-24	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
25	630.000	Supervision & Engineering Mtce	\$0	\$0	\$0	E-25	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
26	631.000	Structures & Improvements Mtce	\$0	\$0	\$0	E-26	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
27	632.000	Power Production Equip	\$0	\$0	\$0	E-27	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
28	633.000	Mtce. of Pumping Equipment - Labor & Mtce	\$22,308	\$22,006	\$302	E-28	-\$3,623	\$18,685	100.00%	\$0	\$18,685	\$18,383	\$302
29		TOTAL PUMPING EXPENSES	\$55,930	\$48,947	\$6,983		-\$8,307	\$47,623		\$0	\$47,623	\$40,889	\$6,734
30		WATER TREATMENT EXPENSES											
31	640.000	Supervision & Engineering Oper - WTE	\$13,479	\$13,479	\$0	E-31	-\$2,219	\$11,260	100.00%	\$0	\$11,260	\$11,260	\$0
32	641.000	Chemicals - WTE	\$8,383	\$0	\$8,383	E-32	-\$1,404	\$6,979	100.00%	\$0	\$6,979	\$0	\$6,979
33	642.000	Operation Labor & Expenses - WTE	\$3,380	\$3,380	\$0	E-33	\$0	\$3,380	100.00%	\$0	\$3,380	\$3,380	\$0
34	643.100	Misc Expenses - Fuel & Power	\$1,473	\$0	\$1,473	E-34	-\$62	\$1,411	100.00%	\$0	\$1,411	\$0	\$1,411
35	643.200	Misc Expenses - Waste Disposal	\$1,250	\$0	\$1,250	E-35	\$4,251	\$5,501	100.00%	\$0	\$5,501	\$0	\$5,501
36	643.300	Misc Operation Expense	\$1,271	\$0	\$1,271	E-36	\$0	\$1,271	100.00%	\$0	\$1,271	\$0	\$1,271
37	644.000	Rents - WTE	\$0	\$0	\$0	E-37	\$0	\$0	100.00%	\$0	\$0	\$0	\$0

Missouri - American Water Company
Case No. WR-2008-0311
Brunswick Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
38	650.000	Supervision & Engineering Mtce WT	\$22,551	\$22,551	\$0	E-38	-\$3,723	\$18,828	100.00%	\$0	\$18,828	\$18,828	\$0
39	651.000	Structure & Improvement - Labor & Mtce	\$0	\$0	\$0	E-39	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
40	652.000	WT Equipment Mtce. - Labor & Mtce	\$15,715	\$15,715	\$0	E-40	\$0	\$15,715	100.00%	\$0	\$15,715	\$15,715	\$0
41		TOTAL WATER TREATMENT EXPENSES	\$67,502	\$55,125	\$12,377		-\$3,157	\$64,345		\$0	\$64,345	\$49,183	\$15,162
42		TRANSMISSION & DIST. EXPENSES											
43	660.000	Supervision & Engineering Oper - TDE	\$1,843	\$1,843	\$0	E-43	-\$303	\$1,540	100.00%	\$0	\$1,540	\$1,540	\$0
44	661.000	Storage Facilities Expenses - Labor & Misc	\$0	\$0	\$0	E-44	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
45	662.000	Trans & Distr Lines Exp - Labor & Misc	\$1,568	\$1,500	\$68	E-45	-\$246	\$1,322	100.00%	\$0	\$1,322	\$1,254	\$68
46	663.000	Meter Expenses	\$0	\$0	\$0	E-46	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
47	664.000	Customer Installations Exp - Labor & Misc	\$0	\$0	\$0	E-47	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
48	665.100	Misc. Expenses - Labor & Misc	\$2,222	\$341	\$1,881	E-48	-\$56	\$2,166	100.00%	\$0	\$2,166	\$285	\$1,881
49	665.200	Misc. T&D Exp-Fuel & Power	\$463	\$0	\$463	E-49	-\$21	\$442	100.00%	\$0	\$442	\$0	\$442
50	666.000	Rents - TDE	\$15	\$0	\$15	E-50	\$0	\$15	100.00%	\$0	\$15	\$0	\$15
51	670.000	Supervision & Engineering Mtce	\$1,843	\$0	\$1,843	E-51	-\$303	\$1,540	100.00%	\$0	\$1,540	-\$303	\$1,843
52	671.100	Structures & Improvements - Labor & Mtce	\$0	\$0	\$0	E-52	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
53	672.000	Dist. Reservoirs & Standpipes	\$0	\$0	\$0	E-53	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
54	673.000	TD Main - Labor & Mtce	\$1	\$0	\$1	E-54	\$0	\$1	100.00%	\$0	\$1	\$0	\$1
55	674.000	Fire Main - Labor & Mtce	\$0	\$0	\$0	E-55	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
56	675.000	Services Mtce	\$0	\$0	\$0	E-56	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
57	676.000	Meters Mtce - Labor & Mtce	\$3	\$3	\$0	E-57	\$0	\$3	100.00%	\$0	\$3	\$3	\$0
58	677.000	Hydrants - Labor & Mtce	\$1,911	\$1,911	\$0	E-58	-\$312	\$1,599	100.00%	\$0	\$1,599	\$1,599	\$0
59	678.000	Misc Plant Mtce - Labor & Mtce	\$2,376	\$0	\$2,376	E-59	\$51,379	\$53,755	100.00%	\$0	\$53,755	\$0	\$53,755
60		TOTAL TRANSMISSION & DIST. EXPENSES	\$12,245	\$5,598	\$6,647		\$50,138	\$62,383		\$0	\$62,383	\$4,378	\$58,005
61		CUSTOMER ACCOUNTS EXPENSE											
62	901.000	Supervision - CAE	\$1,843	\$1,843	\$0	E-62	-\$303	\$1,540	100.00%	\$0	\$1,540	\$1,540	\$0
63	902.100	Meter Reading Expenses - Labor & Misc	\$0	\$0	\$0	E-63	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
64	902.200	Meter Reading Expenses - Cust Acctg	\$0	\$0	\$0	E-64	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
65	903.000	Cust Rec & Collection Exp - Labor & Acctg	\$1,867	\$0	\$1,867	E-65	\$354	\$2,221	100.00%	\$0	\$2,221	\$0	\$2,221
66	904.000	Uncollectible Accounts - CAE	\$1,408	\$0	\$1,408	E-66	\$173	\$1,581	100.00%	\$0	\$1,581	\$0	\$1,581
67	905.100	Misc Cust Accts Exp - Labor & Acctg	\$4,206	\$0	\$4,206	E-67	\$0	\$4,206	100.00%	\$0	\$4,206	\$0	\$4,206
68	905.200	Misc Cust Accts Exp - Fuel & Power	\$0	\$0	\$0	E-68	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
69		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$9,324	\$1,843	\$7,481		\$224	\$9,548		\$0	\$9,548	\$1,540	\$8,008
70		CUSTOMER SERVICE EXPENSES											
71	907.000	Customer Service & Information Expenses	\$0	\$0	\$0	E-71	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
72		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
73		SALES PROMOTION EXPENSES											
74	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-74	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
75		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
76		ADMIN. & GENERAL EXPENSES											
77	920.000	Admin. & General Salaries	\$35,295	\$35,295	\$0	E-77	-\$6,955	\$28,340	100.00%	\$0	\$28,340	\$28,340	\$0
78	921.100	Other Supplies & Exp - Fuel & Power	\$6	\$0	\$6	E-78	\$4	\$10	100.00%	\$0	\$10	\$0	\$10
79	921.200	General Office Exp - Other Supplies	\$6,918	\$0	\$6,918	E-79	\$0	\$6,918	100.00%	\$0	\$6,918	\$0	\$6,918
80	921.300	Misc. Office Expense - Other Supplies	\$7,173	\$0	\$7,173	E-80	\$317	\$7,490	100.00%	\$0	\$7,490	\$0	\$7,490
81	923.100	Outside Services - Mgt Fees	\$29,080	\$29,080	\$0	E-81	\$0	\$29,080	100.00%	\$66,480	\$95,560	\$95,560	\$0
82	923.200	Outside Services - Misc Exp	\$11,467	\$11,467	\$0	E-82	\$0	\$11,467	100.00%	\$0	\$11,467	\$11,467	\$0
83	923.300	Outside Services - Mtce Exp	\$20,823	\$20,823	\$0	E-83	\$7,500	\$28,323	100.00%	\$0	\$28,323	\$20,823	\$7,500
84	923.400	Audit & Legal Fees	\$0	\$0	\$0	E-84	\$0	\$0	100.00%	\$0	\$0	\$0	\$0

Missouri - American Water Company
Case No. WR-2008-0311
Brunswick Water District
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85	924.100	Property Insurance - Ins Other Than Group	\$8,932	\$0	\$8,932	E-85	\$0	\$8,932	100.00%	\$0	\$8,932	\$0	\$8,932
86	924.200	Property Insurance - Misc	\$2,053	\$0	\$2,053	E-86	\$0	\$2,053	100.00%	\$0	\$2,053	\$0	\$2,053
87	925.000	Injuries & Damages - Misc	\$39	\$0	\$39	E-87	\$0	\$39	100.00%	\$0	\$39	\$0	\$39
88	926.100	Group Insurance Oper AG	\$21,864	\$0	\$21,864	E-88	\$0	\$21,864	100.00%	\$0	\$21,864	\$0	\$21,864
89	926.200	Pensions	\$12,216	\$12,216	\$0	E-89	-\$2,559	\$9,657	100.00%	\$0	\$9,657	\$9,657	\$0
90	926.300	Employee Pension & Benefits - Misc	\$6,817	\$6,817	\$0	E-90	\$1,508	\$8,325	100.00%	\$0	\$8,325	\$8,325	\$0
91	927.000	Franchise Requirements	\$0	\$0	\$0	E-91	\$168	\$168	100.00%	\$0	\$168	\$0	\$168
92	928.100	Regulatory Commission Exp	\$81	\$0	\$81	E-92	-\$248	-\$167	100.00%	\$0	-\$167	\$0	-\$167
93	928.200	Amort of Other Regulatory Exp	\$0	\$0	\$0	E-93	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
94	930.100	Goodwill Advertising Exp	\$305	\$0	\$305	E-94	-\$19	\$286	100.00%	\$0	\$286	\$0	\$286
95	930.200	Misc. General Expense	\$15,601	\$0	\$15,601	E-95	-\$1,704	\$13,897	100.00%	\$0	\$13,897	-\$117	\$14,014
96	930.300	Research & Development	\$0	\$0	\$0	E-96	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
97	931.000	Rents -AG	-\$16	\$0	-\$16	E-97	\$217	\$201	100.00%	\$0	\$201	\$0	\$201
98	932.000	Mtce of General Plant	\$218	\$0	\$218	E-98	\$0	\$218	100.00%	\$0	\$218	\$0	\$218
99		TOTAL ADMIN. & GENERAL EXPENSES	\$178,872	\$115,698	\$63,174		-\$1,771	\$177,101		\$66,480	\$243,581	\$174,055	\$69,526
100		DEPRECIATION EXPENSE											
101	403.000	Depreciation Expense, Dep. Exp.	\$55,852	See note (1)	See note (1)	E-101	See note (1)	\$55,852	100.00%	\$17,062	\$72,914	See note (1)	See note (1)
102	403.100	Depreciation on CIAC	\$0			E-102		\$0	100.00%	-\$3,477	-\$3,477		
103	403.200	Cost of Removal	\$0			E-103		\$0	100.00%	\$0	\$0		
104		TOTAL DEPRECIATION EXPENSE	\$55,852	\$0	\$0		\$0	\$55,852		\$13,585	\$69,437	\$0	\$0
105		OTHER OPERATING EXPENSES											
106	403.900	Amortization of Net Cost of Removal	\$0	\$0	\$0	E-106	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
107	404.000	Amortization of Expense	\$286	\$0	\$286	E-107	\$0	\$286	100.00%	\$0	\$286	\$0	\$286
108	408.000	PSC Assessment - Water	\$1,170	\$0	\$1,170	E-108	\$316	\$1,486	100.00%	\$0	\$1,486	\$0	\$1,486
109	0.000	Property Taxes	\$26,637	\$0	\$26,637	E-109	\$3,021	\$29,658	100.00%	\$0	\$29,658	\$0	\$29,658
110	0.000	FICA	\$9,574	\$0	\$9,574	E-110	-\$31	\$9,543	100.00%	\$0	\$9,543	-\$31	\$9,574
111	0.000	FUTA	\$151	\$0	\$151	E-111	\$0	\$151	100.00%	\$0	\$151	\$0	\$151
112	408.000	SUTA	\$338	\$0	\$338	E-112	\$0	\$338	100.00%	\$0	\$338	\$0	\$338
113	408.000	Other Taxes & Licenses	\$81	\$0	\$81	E-113	\$0	\$81	100.00%	\$0	\$81	\$0	\$81
114	408.000	Gross Receipt Taxes	\$0	\$0	\$0	E-114	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
115		TOTAL OTHER OPERATING EXPENSE	\$38,237	\$0	\$38,237		\$3,306	\$41,543		\$0	\$41,543	-\$31	\$41,574
116		TOTAL OPERATING & MAINT. EXPENSE	\$426,247	\$229,936	\$140,459		\$39,868	\$466,115		\$80,065	\$546,180	\$272,263	\$204,480
117		NET INCOME BEFORE TAXES	-\$227,394					-\$267,262		\$20,357	-\$246,905		
118		INCOME TAXES											
119	409.000	Current Income Taxes	\$0	See note (1)	See note (1)	E-119	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
120		TOTAL INCOME TAXES	\$0					\$0		\$0	\$0		
121		DEFERRED INCOME TAXES											
122	410.000	Deferred Income Taxes - Def. Inc. Tax.	-\$7,333	See note (1)	See note (1)	E-122	See note (1)	-\$7,333	100.00%	-\$13,672	-\$21,005	See note (1)	See note (1)
123	412.000	Amortization of Deferred ITC	\$37			E-123		\$37	100.00%	-\$37	\$0		
124		TOTAL DEFERRED INCOME TAXES	-\$7,296					-\$7,296		-\$13,709	-\$21,005		
125		NET OPERATING INCOME	-\$220,098					-\$259,966		\$34,066	-\$225,900		

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

Missouri - American Water Company
Case No. WR-2008-0311
Brunswick Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
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	461.100	\$0	\$0	\$0	\$0	\$58,303	\$58,303
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$58,303	
Rev-3	Commercial	461.200	\$0	\$0	\$0	\$0	\$7,102	\$7,102
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	\$7,102	
Rev-4	Industrial	461.300	\$0	\$0	\$0	\$0	\$2,263	\$2,263
	1. To Annualize Industrial Revenue		\$0	\$0		\$0	\$2,263	
Rev-5	Private Fire	462.000	\$0	\$0	\$0	\$0	\$2,542	\$2,542
	1. To Normalize and Annualize Revenues (Boateng)		\$0	\$0		\$0	\$2,542	
Rev-7	Public Authorities	464.000	\$0	\$0	\$0	\$0	\$2,504	\$2,504
	1. To Normalize Revenues (Boateng)		\$0	\$0		\$0	\$2,504	
Rev-8	Sales for Resale	466.000	\$0	\$0	\$0	\$0	\$30,201	\$30,201
	1. To Normalize Revenues (Boateng)		\$0	\$0		\$0	\$30,201	
Rev-9	Misc. Unmetered Revenues	467.000	\$0	\$0	\$0	\$0	-\$2,685	-\$2,685
	1. To Remove Unbilled Revenues		\$0	\$0		\$0	-\$2,685	

Accounting Schedule: 10
Sponsor: Paul R. Harrison
Date: 8/16/2008
Time: 11:13 AM
Page: 1 of 10

Missouri - American Water Company
Case No. WR-2008-0311
Brunswick Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
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-10	Miscellaneous Service Revenues	468.000	\$0	\$0	\$0	\$0	\$192	\$192
	1. To Remove Sewer Revenues		\$0	\$0		\$0	\$126	
	2. Corporate Revs for AWR Water-Line Protect (PRH)		\$0	\$0		\$0	\$66	
E-2	Operation Supervision & Engineering	600.000	-\$415	\$0	-\$415	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		-\$295	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$111	\$0		\$0	\$0	
	3. To Adjust S. Security Related to Overtime(Eaves)		-\$7	\$0		\$0	\$0	
	4. To Adjust Medicare Related to Overtime (Eaves)		-\$2	\$0		\$0	\$0	
E-3	Labor & Exp Oper - Labor & Misc	601.000	-\$34	\$0	-\$34	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		-\$24	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$10	\$0		\$0	\$0	
E-5	Misc Exp Oper - Fuel & Power	603.100	\$0	-\$89	-\$89	\$0	\$0	\$0
	1. To Annualize Fuel & Power Expense (Foster)		\$0	-\$89		\$0	\$0	
E-15	Misc. Plant Mtce	617.100	-\$27	\$0	-\$27	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		-\$20	\$0		\$0	\$0	
	2. To Normalize Overtime Expense (Eaves)		-\$7	\$0		\$0	\$0	

Missouri - American Water Company
Case No. WR-2008-0311
Brunswick Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
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-21	Purchased Power	623.000	\$0	-\$249	-\$249	\$0	\$0	\$0
	1. To Annualize Fuel & Power Expense (Foster)		\$0	-\$249		\$0	\$0	
	2. To Annualize		\$0	\$0		\$0	\$0	
E-22	Pumping Expense - Labor	624.000	-\$4,435	\$0	-\$4,435	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		-\$3,154	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$1,190	\$0		\$0	\$0	
	3. To Adjust OT Soc. Security Taxes (Eaves)		-\$74	\$0		\$0	\$0	
	4. To Adjust OT Medicare Taxes (Eaves)		-\$17	\$0		\$0	\$0	
E-28	Mtce. of Pumping Equipment - Labor & Mtce	633.000	-\$3,623	\$0	-\$3,623	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		-\$2,577	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$972	\$0		\$0	\$0	
	3. To Adjust Social Sec. Related to Overtime (Eaves)		-\$60	\$0		\$0	\$0	
	4. To Adjust Medicare Related to Overtime (Eaves)		-\$14	\$0		\$0	\$0	
E-31	Supervision & Engineering Oper - WTE	640.000	-\$2,219	\$0	-\$2,219	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		-\$1,578	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$595	\$0		\$0	\$0	

Missouri - American Water Company
Case No. WR-2008-0311
Brunswick Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
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
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$37	\$0		\$0	\$0	
	4. To Adjust Medicare Related to Overtime (Eaves)		-\$9	\$0		\$0	\$0	
E-32	Chemicals - WTE	641.000	\$0	-\$1,404	-\$1,404	\$0	\$0	\$0
	1. To Annualize Chemical Expense (Boateng)		\$0	-\$1,404		\$0	\$0	
E-34	Misc Expenses - Fuel & Power	643.100	\$0	-\$62	-\$62	\$0	\$0	\$0
	1. To Annualize Fuel & Power Expense (Foster)		\$0	-\$62		\$0	\$0	
E-35	Misc Expenses - Waste Disposal	643.200	\$0	\$4,251	\$4,251	\$0	\$0	\$0
	1. To Annualize Waste Disposal Expense (Eaves)		\$0	\$4,251		\$0	\$0	
E-38	Supervision & Engineering Mtce WT	650.000	-\$3,723	\$0	-\$3,723	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		-\$2,648	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$999	\$0		\$0	\$0	
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$62	\$0		\$0	\$0	
	4. To Adjust Medicare Related to Overtime (Eaves)		-\$14	\$0		\$0	\$0	
E-43	Supervision & Engineering Oper - TDE	660.000	-\$303	\$0	-\$303	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		-\$216	\$0		\$0	\$0	

Missouri - American Water Company
Case No. WR-2008-0311
Brunswick Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
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
	2. To Normalize Overtime (Eaves)		-\$81	\$0		\$0	\$0	
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$6	\$0		\$0	\$0	
E-45	Trans. & Distr Lines Exp - Labor & Misc	662.000	-\$246	\$0	-\$246	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		-\$175	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$66	\$0		\$0	\$0	
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$5	\$0		\$0	\$0	
E-48	Misc. Expenses - Labor & Misc	665.100	-\$56	\$0	-\$56	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		-\$40	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$16	\$0		\$0	\$0	
E-49	Misc. T&D Exp-Fuel & Power	665.200	\$0	-\$21	-\$21	\$0	\$0	\$0
	1. To Annualize Fuel & Power Expense (Foster)		\$0	-\$21		\$0	\$0	
E-51	Supervision & Engineering Mtce	670.000	-\$303	\$0	-\$303	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		-\$216	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$81	\$0		\$0	\$0	
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$6	\$0		\$0	\$0	
E-58	Hydrants - Labor & Mtce	677.000	-\$312	\$0	-\$312	\$0	\$0	\$0

Missouri - American Water Company
Case No. WR-2008-0311
Brunswick Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
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 Annualize Payroll (Eaves)		-\$222	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$84	\$0		\$0	\$0	
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$6	\$0		\$0	\$0	
E-59	Misc Plant Mtce - Labor & Mtce	678.000	\$0	\$51,379	\$51,379	\$0	\$0	\$0
	1. To Annualize Tank Painting Expense (Bolin)		\$0	\$51,379		\$0	\$0	
E-62	Supervision - CAE	901.000	-\$303	\$0	-\$303	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		-\$216	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$81	\$0		\$0	\$0	
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$6	\$0		\$0	\$0	
E-65	Cust Rec & Collection Exp - Labor & Acctg	903.000	\$0	\$354	\$354	\$0	\$0	\$0
	1. To Annualize Postage Expense (Foster)		\$0	\$354		\$0	\$0	
E-66	Uncollectible Accounts - CAE	904.000	\$0	\$173	\$173	\$0	\$0	\$0
	1. To Annualize Uncollectible Accounts (Boateng)		\$0	\$173		\$0	\$0	
E-77	Admin. & General Salaries	920.000	-\$6,955	\$0	-\$6,955	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		-\$4,547	\$0		\$0	\$0	

Accounting Schedule: 10
Sponsor: Paul R. Harrison
Date: 8/16/2008
Time: 11:13 AM
Page: 6 of 10

Missouri - American Water Company
Case No. WR-2008-0311
Brunswick Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
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
	2. To Remove Lobbying Expense from Payroll (Bolin)		-\$562	\$0		\$0	\$0	
	3. To Normalize Overtime (Eaves)		-\$1,715	\$0		\$0	\$0	
	4. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$131	\$0		\$0	\$0	
E-78	Other Supplies & Exp - Fuel & Power	921.100	\$0	\$4	\$4	\$0	\$0	\$0
	1. To Annualize Fuel & Power Expense (Foster)		\$0	\$4		\$0	\$0	
E-80	Misc. Office Expense - Other Supplies	921.300	\$0	\$317	\$317	\$0	\$0	\$0
	1. To Annualize Regulatory Asset Expense (Eaves)		\$0	\$694		\$0	\$0	
	2. To Remove dues, Donations Expense (Foster)		\$0	-\$377		\$0	\$0	
E-81	Outside Services - Mgt Fees	923.100	\$0	\$0	\$0	\$66,480	\$0	\$66,480
	1. To Adjust Belleville Lab Allocation Costs (Harrison)		\$0	\$0		-\$1,643	\$0	
	2. To Adjust Corporate Svc Co Mgt Fees (Harrison)		\$0	\$0		-\$20,217	\$0	
	3. To Adjust Corporate Svc Co Mgt Fees (Harrison)		\$0	\$0		\$88,340	\$0	
E-83	Outside Services - Mtce Exp	923.300	\$0	\$7,500	\$7,500	\$0	\$0	\$0
	1. To Remove Pre-tracker Costs (Bolin)		\$0	\$7,500		\$0	\$0	
E-89	Pensions	926.200	-\$2,559	\$0	-\$2,559	\$0	\$0	\$0
	1. To Annualize Pension Expense (Eaves)		-\$2,559	\$0		\$0	\$0	

Missouri - American Water Company
Case No. WR-2008-0311
Brunswick Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
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-90	Employee Pension & Benefits - Misc	926.300	\$1,508	\$0	\$1,508	\$0	\$0	\$0
	1. To Remove Payroll Related to Lobbying (Bolin)		-\$52	\$0		\$0	\$0	
	2. To Annualize OPEBs (Eaves)		\$1,560	\$0		\$0	\$0	
E-91	Franchise Requirements	927.000	\$0	\$168	\$168	\$0	\$0	\$0
	1. Annualize Corporate Franchise Tax (Foster)		\$0	\$168		\$0	\$0	
E-92	Regulatory Commission Exp	928.100	\$0	-\$248	-\$248	\$0	\$0	\$0
	To Adjust Rate Case Expense (Eaves)		\$0	-\$248		\$0	\$0	
E-94	Goodwill Advertising Exp	930.100	\$0	-\$19	-\$19	\$0	\$0	\$0
	1. To Remove Disallowed Advertising Expense (Foster)		\$0	-\$19		\$0	\$0	
E-95	Misc. General Expense	930.200	-\$117	-\$1,587	-\$1,704	\$0	\$0	\$0
	1. To Adjust Transportation Expense (Eaves)		\$0	-\$721		\$0	\$0	
	2. To Adjust Lobbying Expense (Bolin)		-\$117	\$0		\$0	\$0	
	3. To Remove Promotion & Charitable Exp (Foster)		\$0	-\$171		\$0	\$0	
	4. To Remove disallowed dues & donations (Foster)		\$0	-\$695		\$0	\$0	
E-97	Rents -AG	931.000	\$0	\$217	\$217	\$0	\$0	\$0

Missouri - American Water Company
Case No. WR-2008-0311
Brunswick Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
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 Annualize Building Lease Expense (Eaves)		\$0	\$198		\$0	\$0	
	2. To Annualize Equipment Lease Expense (Eaves)		\$0	\$19		\$0	\$0	
E-101	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$17,062	\$17,062
	To Annualize Depreciation Expense		\$0	\$0		\$0	\$17,062	
	2. To Annualize Transportation & Power Equipment		\$0	\$0		\$0	\$0	
E-102	Depreciation on CIAC	403.100	\$0	\$0	\$0	\$0	-\$3,477	-\$3,477
	1. To Annualize Depreciation on CIAC (Eaves)		\$0	\$0		\$0	-\$3,477	
E-108	PSC Assessment - Water	408.000	\$0	\$316	\$316	\$0	\$0	\$0
	1. To Annualize PSC Assessment (Bolin)		\$0	\$316		\$0	\$0	
E-109	Property Taxes		\$0	\$3,021	\$3,021	\$0	\$0	\$0
	1. To Annualize Property Tax Expense (Foster)		\$0	\$3,021		\$0	\$0	
E-110	FICA		-\$31	\$0	-\$31	\$0	\$0	\$0
	1. To Remove Payroll Related to Lobbying (Bolin)		-\$31	\$0		\$0	\$0	
E-122	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	-\$13,672	-\$13,672
	1. To Adjust Deferred Income Taxes (Harrison)		\$0	\$0		\$0	\$13,672	

Accounting Schedule: 10
Sponsor: Paul R. Harrison
Date: 8/16/2008
Time: 11:13 AM
Page: 9 of 10

Missouri - American Water Company
Case No. WR-2008-0311
Brunswick Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
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-123	Amortization of Deferred ITC	412.000	\$0	\$0	\$0	\$0	-\$37	-\$37
	1. To Adjust ITC Amortization (Harrison)		\$0	\$0		\$0	-\$37	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$100,422	\$100,422
Total Operating & Maint. Expense			-\$24,153	\$64,021	\$39,868	\$66,480	\$13,585	\$80,065

Missouri - American Water Company
Case No. WR-2008-0311
Brunswick Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
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
1	NET OPERATING INCOME		-\$225,900	\$117,854	\$121,209	\$124,579
2	ADD TO NET OPERATING INCOME					
3	Current Income Taxes		\$0	\$54,026	\$56,117	\$58,216
4	Deferred Income Taxes from Inc. Statement					
5	Deferred Income Tax Expense		-\$21,005	-\$21,005	-\$21,005	-\$21,005
6	ITC Amortization		\$0	\$0	\$0	\$0
7	TOTAL NET INCOME BEFORE TAXES		-\$246,905	\$150,875	\$156,321	\$161,790
8	ADD TO NET INCOME BEFORE TAXES					
9	Book Depreciation Expense		\$69,437	\$69,437	\$69,437	\$69,437
10	Misc. Non-deductible Expenses		-\$374	-\$374	-\$374	-\$374
11	TOTAL ADD TO NET INCOME BEFORE TAXES		\$69,063	\$69,063	\$69,063	\$69,063
12	SUBT. FROM NET INC. BEFORE TAXES					
13	Interest Expense calculated at the Rate of	3.4040%	\$53,362	\$53,362	\$53,362	\$53,362
14	Tax Straight-Line Depreciation		\$69,437	\$69,437	\$69,437	\$69,437
15	Excess Tax Depreciation		-\$43,595	-\$43,595	-\$43,595	-\$43,595
16	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$79,204	\$79,204	\$79,204	\$79,204
17	NET TAXABLE INCOME		-\$257,046	\$140,734	\$146,180	\$151,649
18	PROVISION FOR FED. INCOME TAX					
19	Net Taxable Inc. - Fed. Inc. Tax		\$0	\$140,734	\$146,180	\$151,649
20	Deduct Missouri Income Tax at the Rate of	100.000%	\$0	\$7,337	\$7,621	\$7,906
21	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
22	Federal Taxable Income - Fed. Inc. Tax		\$0	\$133,397	\$138,559	\$143,743
23	Federal Income Tax at the Rate of	35.000%	\$0	\$46,689	\$48,496	\$50,310
24	PROVISION FOR MO. INCOME TAX					
25	Net Taxable Income - MO. Inc. Tax		\$0	\$140,734	\$146,180	\$151,649
26	Deduct Federal Income Tax at the Rate of	50.000%	\$0	\$23,345	\$24,248	\$25,155
27	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
28	Missouri Taxable Income - MO. Inc. Tax		\$0	\$117,389	\$121,932	\$126,494
29	Missouri Income Tax at the Rate of	6.250%	\$0	\$7,337	\$7,621	\$7,906
30	PROVISION FOR CITY INCOME TAX					
31	Net Taxable Income - City Inc. Tax		\$0	\$140,734	\$146,180	\$151,649
32	Deduct Federal Income Tax - City Inc. Tax		\$0	\$46,689	\$48,496	\$50,310
33	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$7,337	\$7,621	\$7,906
34	City Taxable Income		\$0	\$86,708	\$90,063	\$93,433
35	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
36	SUMMARY OF CURRENT INCOME TAX					
37	Federal Income Tax		\$0	\$46,689	\$48,496	\$50,310
38	State Income Tax		\$0	\$7,337	\$7,621	\$7,906
39	City Income Tax		\$0	\$0	\$0	\$0
40	TOTAL SUMMARY OF CURRENT INCOME TAX		\$0	\$54,026	\$56,117	\$58,216
41	DEFERRED INCOME TAXES					
42	Deferred Investment Tax Credit		\$0	\$0	\$0	\$0
43	Deferred Income Tax		-\$21,005	-\$21,005	-\$21,005	-\$21,005
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		-\$21,005	-\$21,005	-\$21,005	-\$21,005

Missouri - American Water Company
Case No. WR-2008-0311
Brunswick Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
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		-\$21,005	\$33,021	\$35,112	\$37,211

Missouri - American Water Company
Case No. WR-2008-0311
Brunswick Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
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	<u>\$8,889,304,512</u>	<u>100.00%</u>		<u>7.518%</u>	<u>7.732%</u>	<u>7.947%</u>
8	PreTax Cost of Capital				7.518%	7.732%	7.947%

Missouri - American Water Company
Case No. WR-2008-0311
Brunswick Water District
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	E Annualized Volumetric Revenues	F Total Annualized Revenues C+E
Residential Revenue Feeders, Totals	366	4,370	\$50,369	16,352,973	\$102,556	\$152,925
Commercial Revenue Feeders, Totals	71	830	\$12,365	5,090,855	\$28,314	\$40,679
Industrial Revenue Feeders, Totals	4	26	\$500	313,000	\$2,388	\$2,888
Test	0	0	\$0	0	\$0	\$0
Total Revenue Feeders	441	5,226	\$63,234	21,756,828	\$133,258	\$196,492

Missouri - American Water Company
Case No. WR-2008-0311
Brunswick Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Residential Min. Base Usage Revenue Feeder - Summary

Meter Size	B Annualized Customers	C Bills Per Year	B Total Customer Bills	C Annual Customer Charge Revenues	D Annualized Water Usage	E Annualized Volumetric Revenues	F Total Annualized Revenues
5/8"	362	12	4,344	\$49,869	0	\$0	\$49,869
1"	2	12	24	\$500	0	\$0	\$500
First 100,000	1	1	1	\$0	16,272,404	\$102,272	\$102,272
Next 1,900,000	1	1	1	\$0	80,569	\$284	\$284
Total Revenue Feeders	366		4,370	\$50,369	16,352,973	\$102,556	\$152,925

Missouri - American Water Company
Case No. WR-2008-0311
Brunswick Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Residential Min. Base Usage Revenue Feeder

Line Number	A Meter Size	B Annualized Customers	C Bills Per Year	D Total Customer Bills B * C	E Customer Charge	F Annual Customer Charge Revenues D * E	G Annual Water Usage Per Customer	H Annualized Water Usage (B * G)	I Volumetric Rate per Gallons in J	J Gallons Per Volumetric Rate	K Annualized Volumetric Revenues (B * G * I) / J
1	BRUNSWICK - RESIDENTIAL										
2	Minimum Charge	0	1	0	\$0.00	\$0	0	0	0.0000	0	\$0
3	5/8"	362	12	4,344	\$11.48	\$49,869	0	0	0.0000	0	\$0
4	1"	2	12	24	\$20.83	\$500	0	0	0.0000	0	\$0
5	Consumption Charge	0	1	0	\$0.00	\$0	0	0	0.0000	0	\$0
6	First 100,000	1	1	1	\$0.00	\$0	16,272,404	16,272,404	6.2850	1,000	\$102,272
7	Next 1,900,000	1	1	1	\$0.00	\$0	80,569	80,569	3.5208	1,000	\$284
8	TOTAL BRUNSWICK - RESIDEI	366		4,370		\$50,369		16,352,973			\$102,556
9	TOTAL ALL DISTRICTS	366		4,370		\$50,369		16,352,973			\$102,556

Missouri - American Water Company
Case No. WR-2008-0311
Brunswick Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Commercial No Min. Base Usage Revenue Feeder - Summary

	<u>B</u>	<u>C</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>
Meter Size	Annualized Customers	Bills Per Year	Total Customer Bills	Annual Customer Charge Revenues	Annualized Water Usage	Annualized Volumetric Revenues	Total Annualized Revenues
5/8"	58	12	696	\$7,990	0	\$0	\$7,990
1"	7	12	84	\$1,750	0	\$0	\$1,750
2"	4	12	48	\$2,625	0	\$0	\$2,625
First 100,000	1	1	1	\$0	4,611,400	\$26,756	\$26,756
Next 1,900,000	1	1	1	\$0	479,455	\$1,558	\$1,558
Total Revenue Feeders	71		830	\$12,365	5,090,855	\$28,314	\$40,679

Missouri - American Water Company
Case No. WR-2008-0311
Brunswick Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Commercial No Min. Base Usage Revenue Feeder

Line Number	A Meter Size	B Annualized Customers	C Bills Per Year	D Total Customer Bills B * C	E Customer Charge	F Annual Customer Charge Revenues D * E	G Annual Water Usage Per Customer	H Annualized Water Usage (B * G)	I Volumetric Rate per Gallons in J	J Gallons Per Volumetric Rate	K Annualized Volumetric Revenues (B * G * I) / J
1	BRU - COMMERCIAL										
2	5/8"	58	12	696	\$11.48	\$7,990	0	0	0.0000	1,000	\$0
3	1"	7	12	84	\$20.83	\$1,750	0	0	0.0000	1,000	\$0
4	2"	4	12	48	\$54.68	\$2,625	0	0	0.0000	1,000	\$0
5	Consumption Charge:	0	1	0	\$0.00	\$0	0	0	0.0000	1,000	\$0
6	First 100,000	1	1	1	\$0.00	\$0	4,611,400	4,611,400	5.8022	1,000	\$26,756
7	Next 1,900,000	1	1	1	\$0.00	\$0	479,455	479,455	3.2505	1,000	\$1,558
8	TOTAL BRU - COMMERCIAL	71		830		\$12,365		5,090,855			\$28,314
9	TOTAL ALL DISTRICTS	71		830		\$12,365		5,090,855			\$28,314

Missouri - American Water Company
Case No. WR-2008-0311
Brunswick Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Industrial No Min. Base Usage Revenue Feeder - Summary

Meter Size	B Annualized Customers	C Bills Per Year	B Total Customer Bills	C Annual Customer Charge Revenues	D Annualized Water Usage	E Annualized Volumetric Revenues	F Total Annualized Revenues
1"	2	12	24	\$500	0	\$0	\$500
First 100,000	1	1	1	\$0	207,565	\$1,859	\$1,859
Next 1,900,000	1	1	1	\$0	105,435	\$529	\$529
Total Revenue Feeders	4		26	\$500	313,000	\$2,388	\$2,888

Missouri - American Water Company
Case No. WR-2008-0311
Brunswick Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Industrial No Min. Base Usage Revenue Feeder

Line Number	A Meter Size	B Annualized Customers	C Bills Per Year	D Total Customer Bills B * C	E Customer Charge	F Annual Customer Charge Revenues D * E	G Annual Water Usage Per Customer	H Annualized Water Usage (B*G)	I Volumetric Rate per Gallons in J	J Gallons Per Volumetric Rate	K Annualized Volumetric Revenues (B*G*I)/J
1	BRU - INDUSTRIAL										
2	1"	2	12	24	\$20.83	\$500	0	0	0.0000	0	\$0
3	Consumption Charge:	0	1	0	\$0.00	\$0	0	0	0.0000	0	\$0
4	First 100,000	1	1	1	\$0.00	\$0	207,565	207,565	8.9568	1,000	\$1,859
5	Next 1,900,000	1	1	1	\$0.00	\$0	105,435	105,435	5.0175	1,000	\$529
6	TOTAL BRU - INDUSTRIAL	4		26		\$500		313,000			\$2,388
7	TOTAL ALL DISTRICTS	4		26		\$500		313,000			\$2,388

Exhibit No.:
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: WR-2008-0311
Date Prepared: August 18, 2008



MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

DIRECT

STAFF ACCOUNTING SCHEDULES

**MISSOURI - AMERICAN WATER COMPANY
JEFFERSON CITY WATER DISTRICT
CASE NO. WR-2008-0311**

Jefferson City, Missouri

August 2008

Missouri - American Water Company
Case No. WR-2008-0311
Jefferson City Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 7.52% Return	<u>C</u> 7.73% Return	<u>D</u> 7.95% Return
1	Net Orig Cost Rate Base	\$13,110,088	\$13,110,088	\$13,110,088
2	Rate of Return	7.52%	7.73%	7.95%
3	Net Operating Income Requirement	\$985,616	\$1,013,672	\$1,041,859
4	Net Income Available	\$1,022,704	\$1,022,704	\$1,022,704
5	Additional Net Income Required	-\$37,088	-\$9,032	\$19,155
6	Income Tax Requirement			
7	Required Current Income Tax	\$313,712	\$331,193	\$348,756
8	Current Income Tax Available	\$336,821	\$336,821	\$336,821
9	Additional Current Tax Required	-\$23,109	-\$5,628	\$11,935
10	Revenue Requirement	-\$60,197	-\$14,660	\$31,090
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$325,281	\$325,281	\$325,281
12	Gross Revenue Requirement	\$265,084	\$310,621	\$356,371

Missouri - American Water Company
Case No. WR-2008-0311
Jefferson City Water District
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		\$24,242,668
2	Less Accumulated Depreciation Reserve		\$5,187,299
3	Net Plant In Service		\$19,055,369
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$48,158
6	Materials & Supplies		\$463,383
7	Prepayments		\$46,443
8	OPEB Tracker Asset		\$48,900
9	TOTAL ADD TO NET PLANT IN SERVICE		\$606,884
10	SUBTRACT FROM NET PLANT		
11	Federal Tax Offset	-0.4493%	-\$1,286
12	State Tax Offset	5.5644%	\$2,503
13	City Tax Offset	0.0000%	\$0
14	Interest Expense Offset	19.2356%	\$85,842
15	Contribution In Aid of Construction		\$2,201,236
16	Customer Advances		\$264,742
17	Customer Deposits		\$0
18	Deferred Income Taxes		\$3,780,516
19	Pension Tracker Liability		\$9,114
20	Accrued Pension Liability		\$197,073
21	Tank Painting Tracker		\$12,425
22	TOTAL SUBTRACT FROM NET PLANT		\$6,552,165
23	Total Rate Base		\$13,110,088

Missouri - American Water Company
Case No. WR-2008-0311
Jefferson City Water District
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	\$772	P-2	\$6,634	\$7,406	100.00%	\$0	\$7,406
3	302.000	Franchises and Consents	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Miscellaneous Intangible Plant	\$0	P-4	\$10,246	\$10,246	100.00%	\$0	\$10,246
5		TOTAL PLANT INTANGIBLE	\$772		\$16,880	\$17,652		\$0	\$17,652
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights - SSP	\$0	P-7	\$0	\$0	100.00%	\$0	\$0
8	311.000	Structures and Improvements - SSP	\$83,616	P-8	\$0	\$83,616	100.00%	\$0	\$83,616
9	312.000	Collecting & Impounding Reservoirs	\$0	P-9	\$0	\$0	100.00%	\$0	\$0
10	313.000	Lake, River and Other Intakes	\$388,419	P-10	\$0	\$388,419	100.00%	\$0	\$388,419
11	314.000	Wells and Springs	\$0	P-11	\$0	\$0	100.00%	\$0	\$0
12	315.000	Infiltration Galleries and Tunnels	\$0	P-12	\$0	\$0	100.00%	\$0	\$0
13	316.000	Supply Mains	\$0	P-13	\$0	\$0	100.00%	\$0	\$0
14	316.100	Supply Mains - North Plant	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15	316.200	Supply Mains - Central Plant	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16	316.300	Supply Mains - South Plant	\$0	P-16	\$0	\$0	100.00%	\$0	\$0
17	316.400	Supply Mains - Meramec Plant	\$0	P-17	\$0	\$0	100.00%	\$0	\$0
18	317.000	Other Water Source Plant	\$0	P-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL SOURCE OF SUPPLY PLANT	\$472,035		\$0	\$472,035		\$0	\$472,035
20		PUMPING PLANT							
21	320.000	Land and Land Rights - PP	\$944	P-21	\$0	\$944	100.00%	\$0	\$944
22	321.000	Structures and Improvements - PP	\$619,499	P-22	\$0	\$619,499	100.00%	\$0	\$619,499
23	321.100	S & I - Pumps (STL)	\$0	P-23	\$0	\$0	100.00%	\$0	\$0
24	321.200	S & I - Boosters	\$0	P-24	\$0	\$0	100.00%	\$0	\$0
25	322.000	Boiler Plant Equipment	\$0	P-25	\$0	\$0	100.00%	\$0	\$0
26	323.100	Power Generation Equipment	\$0	P-26	\$0	\$0	100.00%	\$0	\$0
27	323.200	Power Generation Equip Other	\$0	P-27	\$0	\$0	100.00%	\$0	\$0
28	324.000	Steam Pumping Equipment	\$0	P-28	\$0	\$0	100.00%	\$0	\$0
29	325.000	Electric Pumping Equipment	\$1,520,617	P-29	\$0	\$1,520,617	100.00%	\$0	\$1,520,617
30	325.100	Pumping Equipment - Pre '46	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31	325.200	Pumping Equipment - Post '46	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	325.300	Pumping Equipment - Booster	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33	326.000	Diesel Pumping Equipment	\$0	P-33	\$0	\$0	100.00%	\$0	\$0
34	326.100	Diesel Pumping Equipment - Stratman	\$0	P-34	\$0	\$0	100.00%	\$0	\$0
35	326.200	Diesel Pumping Equip - Central	\$0	P-35	\$0	\$0	100.00%	\$0	\$0
36	327.000	Hydraulic Pumping Equipment	\$30,859	P-36	\$0	\$30,859	100.00%	\$0	\$30,859
37	328.100	Other Pumping Equipment	\$31,487	P-37	\$0	\$31,487	100.00%	\$0	\$31,487
38	328.200	TD Pumping Equipment	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39		TOTAL PUMPING PLANT	\$2,203,406		\$0	\$2,203,406		\$0	\$2,203,406
40		WATER TREATMENT PLANT							
41	330.000	Land and Land Rights - WTP	\$70,255	P-41	\$0	\$70,255	100.00%	\$0	\$70,255
42	331.000	Structures and Improvements - WTP	\$2,244,334	P-42	\$1,414	\$2,245,748	100.00%	\$0	\$2,245,748
43	331.100	S & I - North Plant	\$0	P-43	\$0	\$0	100.00%	\$0	\$0
44	331.200	S & I - Central 1 & 2	\$0	P-44	\$0	\$0	100.00%	\$0	\$0
45	331.300	S & I - Central 3	\$0	P-45	\$0	\$0	100.00%	\$0	\$0
46	331.400	S & I - South Plant	\$0	P-46	\$0	\$0	100.00%	\$0	\$0
47	331.500	S & I - Meramec	\$0	P-47	\$0	\$0	100.00%	\$0	\$0
48	332.000	WT Equipment-Non-Media	\$2,964,023	P-48	\$0	\$2,964,023	100.00%	\$0	\$2,964,023
49	332.100	WT Equipment - North Plant	\$0	P-49	\$0	\$0	100.00%	\$0	\$0
50	332.200	WT Equipment - Central 1 & 2	\$0	P-50	\$0	\$0	100.00%	\$0	\$0
51	332.300	WT Equipment - Central 3	\$0	P-51	\$0	\$0	100.00%	\$0	\$0
52	332.400	WT Equipment - South Plant	\$0	P-52	\$0	\$0	100.00%	\$0	\$0
53	332.500	WT Equipment - Meramec	\$0	P-53	\$0	\$0	100.00%	\$0	\$0
54	332.600	Other P/E Hand Equipment	\$0	P-54	\$0	\$0	100.00%	\$0	\$0
55	332.700	Equipment Filter Media	\$74,273	P-55	\$0	\$74,273	100.00%	\$0	\$74,273
56		TOTAL WATER TREATMENT PLANT	\$5,352,885		\$1,414	\$5,354,299		\$0	\$5,354,299
57		TRANSMISSION & DIST. PLANT							
58	340.000	Land and Land Rights - TDP	\$48,602	P-58	-\$708	\$47,894	100.00%	\$0	\$47,894
59	341.000	Structures and Improvements - TDP	\$61,775	P-59	\$446	\$62,221	100.00%	\$0	\$62,221
60	341.100	S & I - Spec Cross	\$0	P-60	\$0	\$0	100.00%	\$0	\$0
61	342.000	Distribution Reservoirs and Standpipes	\$50,194	P-61	\$192	\$50,386	100.00%	\$0	\$50,386
62	342.100	Rsvr & Standpipe - Elev	\$357	P-62	\$0	\$357	100.00%	\$0	\$357
63	342.200	Rsvr & Standpipe - Ground	\$989,901	P-63	\$0	\$989,901	100.00%	\$0	\$989,901

Missouri - American Water Company
Case No. WR-2008-0311
Jefferson City Water District
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
64	343.000	Trans and Distr Mains - Not Classified	\$6,057,603	P-64	\$0	\$6,057,603	100.00%	\$0	\$6,057,603
65	343.110	T & D Mains - 4" & Less	\$77,674	P-65	\$0	\$77,674	100.00%	\$0	\$77,674
66	343.120	T & D Mains - AC 4" (STL)	\$0	P-66	\$0	\$0	100.00%	\$0	\$0
67	343.130	T & D Mains - Galv 1 (STL)	\$0	P-67	\$0	\$0	100.00%	\$0	\$0
68	343.200	T & D Mains - 6" to 8"	\$1,870,708	P-68	\$52,341	\$1,923,049	100.00%	\$0	\$1,923,049
69	343.210	CI - 10" & Smaller - 1900 - 1928	\$0	P-69	\$0	\$0	100.00%	\$0	\$0
70	343.220	CI - 10" & Smaller - 1929 - 1956	\$0	P-70	\$0	\$0	100.00%	\$0	\$0
71	343.230	CI - 10" & Smaller - 1957 - 1993	\$27,965	P-71	\$0	\$27,965	100.00%	\$0	\$27,965
72	343.240	T & D Mains - DI 6-8" (STL)	\$0	P-72	\$0	\$0	100.00%	\$0	\$0
73	343.250	T & D Mains - DI 6-10" (TN)	\$0	P-73	\$0	\$0	100.00%	\$0	\$0
74	343.260	T & D Mains - PL 6-8" (STL)	\$0	P-74	\$0	\$0	100.00%	\$0	\$0
75	343.300	T & D Mains - 10" to 16"	\$2,798,751	P-75	\$5,975	\$2,804,726	100.00%	\$0	\$2,804,726
76	343.310	T & D Mains - 18" & Greater	\$0	P-76	\$3,004	\$3,004	100.00%	\$0	\$3,004
77	343.320	CI - 12" (STL)	\$0	P-77	\$0	\$0	100.00%	\$0	\$0
78	343.330	CI - 16" (STL)	\$0	P-78	\$0	\$0	100.00%	\$0	\$0
79	343.340	T & D Mains - DI 12 (STL)	\$0	P-79	\$0	\$0	100.00%	\$0	\$0
80	343.350	T & D Mains - DI 16 & Greater (STL)	\$0	P-80	\$0	\$0	100.00%	\$0	\$0
81	343.360	T & D Mains - LJ 20 (STL)	\$0	P-81	\$0	\$0	100.00%	\$0	\$0
82	343.370	T & D Mains - PL 6-12 (STL)	\$0	P-82	\$0	\$0	100.00%	\$0	\$0
83	344.000	Fire Mains	\$0	P-83	\$0	\$0	100.00%	\$0	\$0
84	345.000	Services	\$417,146	P-84	\$0	\$417,146	100.00%	\$0	\$417,146
85	346.100	Meters - Bronze Case	\$2,792	P-85	\$0	\$2,792	100.00%	\$0	\$2,792
86	346.200	Meters - Plastic Case	\$0	P-86	\$0	\$0	100.00%	\$0	\$0
87	346.300	Meters - Others	\$742,220	P-87	\$0	\$742,220	100.00%	\$0	\$742,220
88	346.400	Meters - Remote (ARBs)	\$10,011	P-88	\$0	\$10,011	100.00%	\$0	\$10,011
89	346.500	Meter Vault	\$0	P-89	\$0	\$0	100.00%	\$0	\$0
90	347.100	Meter Installations	\$340,520	P-90	\$0	\$340,520	100.00%	\$0	\$340,520
91	347.200	Meter Install - Other	\$0	P-91	\$0	\$0	100.00%	\$0	\$0
92	348.000	Hydrants	\$1,068,407	P-92	\$178	\$1,068,585	100.00%	\$0	\$1,068,585
93	349.000	Other Transmission & Distribution Plant	\$0	P-93	\$0	\$0	100.00%	\$0	\$0
94		TOTAL TRANSMISSION & DIST. PLANT	\$14,564,626		\$61,428	\$14,626,054		\$0	\$14,626,054
95		GENERAL PLANT							
96	389.000	Land and Land Rights - GP	\$7,181	P-96	\$0	\$7,181	100.00%	\$0	\$7,181
97	390.000	S & I - Store, Shop & Garage	\$0	P-97	\$0	\$0	100.00%	\$0	\$0
98	390.100	S & I - Office	\$262,134	P-98	\$325	\$262,459	100.00%	\$0	\$262,459
99	390.200	S & I - Leasehold	\$0	P-99	\$0	\$0	100.00%	\$0	\$0
100	390.300	S & I - AG	\$0	P-100	\$0	\$0	100.00%	\$0	\$0
101	390.400	S & I - Misc	\$0	P-101	\$0	\$0	100.00%	\$0	\$0
102	391.000	Office Furniture and Equipment	\$18,438	P-102	\$4,690	\$23,128	100.00%	\$3,437	\$26,565
103	391.100	Computer & Peripheral Equipment	\$105,642	P-103	\$75,310	\$180,952	100.00%	\$0	\$180,952
104	391.200	Computer Software	\$0	P-104	\$213,782	\$213,782	100.00%	\$0	\$213,782
105	391.300	Computer Software - Personal	\$0	P-105	\$4,146	\$4,146	100.00%	\$0	\$4,146
106	391.400	Computer Software Other	\$0	P-106	\$0	\$0	100.00%	\$0	\$0
107	391.500	Data Handling Equipment	\$0	P-107	\$0	\$0	100.00%	\$0	\$0
108	391.600	Other Office Equipment	\$0	P-108	\$262	\$262	100.00%	\$0	\$262
109	392.000	Trans Equip - Lt Duty Trucks	\$76,771	P-109	\$1,426	\$78,197	100.00%	\$0	\$78,197
110	392.100	Trans Equip - Hvy Duty Trucks	\$35,989	P-110	\$0	\$35,989	100.00%	\$0	\$35,989
111	392.200	Trans Equip - Autos	\$20,483	P-111	\$5,267	\$25,750	100.00%	\$0	\$25,750
112	392.300	Trans Equip - Other	\$1,320	P-112	\$0	\$1,320	100.00%	\$0	\$1,320
113	393.000	Stores Equipment	\$3,178	P-113	\$0	\$3,178	100.00%	\$0	\$3,178
114	394.000	Tools, Shop and Garage Equipment	\$185,329	P-114	\$2,377	\$187,706	100.00%	\$0	\$187,706
115	394.100	Tools, Shop & Garage - Other	\$0	P-115	\$0	\$0	100.00%	\$0	\$0
116	395.000	Laboratory Equipment	\$53,993	P-116	\$0	\$53,993	100.00%	\$0	\$53,993
117	395.100	Laboratory Equipment - Other	\$5,251	P-117	\$0	\$5,251	100.00%	\$0	\$5,251
118	396.000	Power Operated Equipment	\$146,336	P-118	\$0	\$146,336	100.00%	\$0	\$146,336
119	397.000	Communication Equipment - Non Tele	\$61,605	P-119	\$1,338	\$62,943	100.00%	\$0	\$62,943
120	397.100	Remote Control & Instrument	\$0	P-120	\$0	\$0	100.00%	\$0	\$0
121	397.200	Communication Equip - Tele	\$0	P-121	\$1,232	\$1,232	100.00%	\$0	\$1,232
122	398.000	Miscellaneous Equipment	\$271,599	P-122	\$381	\$271,980	100.00%	\$0	\$271,980
123	399.000	Other Tangible Equipment	\$0	P-123	\$0	\$0	100.00%	\$0	\$0
124		TOTAL GENERAL PLANT	\$1,255,249		\$310,536	\$1,565,785		\$3,437	\$1,569,222
125		TOTAL PLANT IN SERVICE	\$23,848,973		\$390,258	\$24,239,231		\$3,437	\$24,242,668

Missouri - American Water Company
Case No. WR-2008-0311
Jefferson City Water District
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	301.000		\$6,634		\$0
	1. To Include Corporate Allocation		\$6,634		\$0	
P-4	Miscellaneous Intangible Plant	303.000		\$10,246		\$0
	1. To Include Corporate Allocation		\$10,246		\$0	
P-42	Structures and Improvements - WTP	331.000		\$1,414		\$0
	1. To Include Corporate Allocation		\$1,414		\$0	
P-58	Land and Land Rights - TDP	340.000		-\$708		\$0
	1. To Include Corporate Allocation		-\$708		\$0	
P-59	Structures and Improvements - TDP	341.000		\$446		\$0
	1. To Include Corporate Allocation		\$446		\$0	
P-61	Distribution Reservoirs and Standpipes	342.000		\$192		\$0
	1. To Include Corporate Allocation		\$192		\$0	
P-68	T & D Mains - 6" to 8"	343.200		\$52,341		\$0
	1. To Include Corporate Allocation		\$52,341		\$0	
P-75	T & D Mains - 10" to 16"	343.300		\$5,975		\$0
	1. To Include Corporate Allocation		\$5,975		\$0	
P-76	T & D Mains - 18" & Greater	343.310		\$3,004		\$0
	1. To Include Corporate Allocation		\$3,004		\$0	
P-92	Hydrants	348.000		\$178		\$0
	1. To Include Corporate Allocation		\$178		\$0	

Accounting Schedule: 4
Sponsor: Keith Foster
Date: 8/16/2008
Time: 11:27 AM
Page: 1 of 3

Missouri - American Water Company
Case No. WR-2008-0311
Jefferson City Water District
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-98	S & I - Office	390.100		\$325		\$0
	1. To Include Corporate Allocation		\$325		\$0	
P-102	Office Furniture and Equipment	391.000		\$4,690		\$3,437
	1. To Include Corporate Allocation		\$4,690		\$0	
	2. Service Co Cap Fixed Asset Sys (PRH)		\$0		\$3,437	
P-103	Computer & Peripheral Equipment	391.100		\$75,310		\$0
	1. To Include Corporate Allocation		\$75,310		\$0	
P-104	Computer Software	391.200		\$213,782		\$0
	1. To Include Corporate Allocation		\$213,782		\$0	
P-105	Computer Software - Personal	391.300		\$4,146		\$0
	1. To Include Corporate Allocation		\$4,146		\$0	
P-108	Other Office Equipment	391.600		\$262		\$0
	1. To Include Corporate Allocation		\$262		\$0	
P-109	Trans Equip - Lt Duty Trucks	392.000		\$1,426		\$0
	1. To Include Corporate Allocation		\$1,426		\$0	
P-111	Trans Equip - Autos	392.200		\$5,267		\$0
	1. To Include Corporate Allocation		\$5,267		\$0	
P-114	Tools, Shop and Garage Equipment	394.000		\$2,377		\$0
	1. To Include Corporate Allocation		\$2,377		\$0	
P-119	Communication Equipment - Non Tele	397.000		\$1,338		\$0
	1. To Include Corporate Allocation		\$1,338		\$0	

Accounting Schedule: 4
Sponsor: Keith Foster
Date: 8/16/2008
Time: 11:27 AM
Page: 2 of 3

Missouri - American Water Company
Case No. WR-2008-0311
Jefferson City Water District
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-121	Communication Equip - Tele	397.200		\$1,232		\$0
	1. To Include Corporate Allocation		\$1,232		\$0	
P-122	Miscellaneous Equipment	398.000		\$381		\$0
	1. To Include Corporate Allocation		\$381		\$0	
Total Plant Adjustments				\$390,258		\$3,437

Missouri - American Water Company
Case No. WR-2008-0311
Jefferson City Water District
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	\$7,406	0.00%	\$0
3	302.000	Franchises and Consents	\$0	0.00%	\$0
4	303.000	Miscellaneous Intangible Plant	\$10,246	0.00%	\$0
5		TOTAL PLANT INTANGIBLE	\$17,652		\$0
6		SOURCE OF SUPPLY PLANT			
7	310.000	Land and Land Rights - SSP	\$0	0.00%	\$0
8	311.000	Structures and Improvements - SSP	\$83,616	2.45%	\$2,049
9	312.000	Collecting & Impounding Reservoirs	\$0	1.25%	\$0
10	313.000	Lake, River and Other Intakes	\$388,419	1.77%	\$6,875
11	314.000	Wells and Springs	\$0	1.67%	\$0
12	315.000	Infiltration Galleries and Tunnels	\$0	1.67%	\$0
13	316.000	Supply Mains	\$0	1.60%	\$0
14	316.100	Supply Mains - North Plant	\$0	1.60%	\$0
15	316.200	Supply Mains - Central Plant	\$0	1.60%	\$0
16	316.300	Supply Mains - South Plant	\$0	1.60%	\$0
17	316.400	Supply Mains - Meramec Plant	\$0	1.60%	\$0
18	317.000	Other Water Source Plant	\$0	4.00%	\$0
19		TOTAL SOURCE OF SUPPLY PLANT	\$472,035		\$8,924
20		PUMPING PLANT			
21	320.000	Land and Land Rights - PP	\$944	0.00%	\$0
22	321.000	Structures and Improvements - PP	\$619,499	1.73%	\$10,717
23	321.100	S & I - Pumps (STL)	\$0	1.73%	\$0
24	321.200	S & I - Boosters	\$0	1.73%	\$0
25	322.000	Boiler Plant Equipment	\$0	2.00%	\$0
26	323.100	Power Generation Equipment	\$0	2.00%	\$0
27	323.200	Power Generation Equip Other	\$0	2.00%	\$0
28	324.000	Steam Pumping Equipment	\$0	0.00%	\$0
29	325.000	Electric Pumping Equipment	\$1,520,617	2.44%	\$37,103
30	325.100	Pumping Equipment - Pre '46	\$0	2.44%	\$0
31	325.200	Pumping Equipment - Post '46	\$0	2.44%	\$0
32	325.300	Pumping Equipment - Booster	\$0	2.44%	\$0
33	326.000	Diesel Pumping Equipment	\$0	2.44%	\$0
34	326.100	Diesel Pumping Equipment - Stratman	\$0	2.44%	\$0
35	326.200	Diesel Pumping Equip - Central	\$0	2.44%	\$0
36	327.000	Hydraulic Pumping Equipment	\$30,859	2.44%	\$753
37	328.100	Other Pumping Equipment	\$31,487	2.44%	\$768
38	328.200	TD Pumping Equipment	\$0	2.44%	\$0
39		TOTAL PUMPING PLANT	\$2,203,406		\$49,341
40		WATER TREATMENT PLANT			
41	330.000	Land and Land Rights - WTP	\$70,255	0.00%	\$0
42	331.000	Structures and Improvements - WTP	\$2,245,748	1.63%	\$36,606

Accounting Schedule: S
Sponsor: Keith Foster
Date: 8/16/2008
Time: 11:27 AM
Page: 1 of 3

Missouri - American Water Company
Case No. WR-2008-0311
Jefferson City Water District
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
43	331.100	S & I - North Plant	\$0	1.63%	\$0
44	331.200	S & I - Central 1 & 2	\$0	1.63%	\$0
45	331.300	S & I - Central 3	\$0	1.63%	\$0
46	331.400	S & I - South Plant	\$0	1.63%	\$0
47	331.500	S & I - Meramec	\$0	1.63%	\$0
48	332.000	WT Equipment-Non-Media	\$2,964,023	2.78%	\$82,400
49	332.100	WT Equipment - North Plant	\$0	2.78%	\$0
50	332.200	WT Equipment - Central 1 & 2	\$0	2.78%	\$0
51	332.300	WT Equipment - Central 3	\$0	2.78%	\$0
52	332.400	WT Equipment - South Plant	\$0	2.78%	\$0
53	332.500	WT Equipment - Meramec	\$0	2.78%	\$0
54	332.600	Other P/E Hand Equipment	\$0	3.33%	\$0
55	332.700	Equipment Filter Media	\$74,273	2.78%	\$2,065
56		TOTAL WATER TREATMENT PLANT	\$5,354,299		\$121,071
57		TRANSMISSION & DIST. PLANT			
58	340.000	Land and Land Rights - TDP	\$47,894	0.00%	\$0
59	341.000	Structures and Improvements - TDP	\$62,221	2.67%	\$1,661
60	341.100	S & I - Spec Cross	\$0	0.00%	\$0
61	342.000	Distribution Reservoirs and Standpipes	\$50,386	2.25%	\$1,134
62	342.100	Rsvr & Standpipe - Elev	\$357	2.25%	\$8
63	342.200	Rsvr & Standpipe - Ground	\$989,901	2.25%	\$22,273
64	343.000	Trans and Distr Mains - Not Classified	\$6,057,603	1.50%	\$90,864
65	343.110	T & D Mains - 4" & Less	\$77,674	1.50%	\$1,165
66	343.120	T & D Mains - AC 4" (STL)	\$0	1.50%	\$0
67	343.130	T & D Mains - Galv 1 (STL)	\$0	1.50%	\$0
68	343.200	T & D Mains - 6" to 8"	\$1,923,049	1.50%	\$28,846
69	343.210	CI - 10" & Smaller - 1900 - 1928	\$0	1.50%	\$0
70	343.220	CI - 10" & Smaller - 1929 - 1956	\$0	1.50%	\$0
71	343.230	CI - 10" & Smaller - 1957 - 1993	\$27,965	1.50%	\$419
72	343.240	T & D Mains - DI 6-8" (STL)	\$0	1.50%	\$0
73	343.250	T & D Mains - DI 6-10" (TN)	\$0	1.50%	\$0
74	343.260	T & D Mains - PL 6-8" (STL)	\$0	1.50%	\$0
75	343.300	T & D Mains - 10" to 16"	\$2,804,726	1.50%	\$42,071
76	343.310	T & D Mains - 18" & Greater	\$3,004	1.50%	\$45
77	343.320	CI - 12" (STL)	\$0	1.50%	\$0
78	343.330	CI - 16" (STL)	\$0	1.50%	\$0
79	343.340	T & D Mains - DI 12 (STL)	\$0	1.50%	\$0
80	343.350	T & D Mains - DI 16 & Greater (STL)	\$0	1.50%	\$0
81	343.360	T & D Mains - LJ 20 (STL)	\$0	1.50%	\$0
82	343.370	T & D Mains - PL 6-12 (STL)	\$0	1.50%	\$0
83	344.000	Fire Mains	\$0	1.50%	\$0
84	345.000	Services	\$417,146	3.08%	\$12,848
85	346.100	Meters - Bronze Case	\$2,792	2.43%	\$68
86	346.200	Meters - Plastic Case	\$0	2.43%	\$0

Accounting Schedule: 5
Sponsor: Keith Foster
Date: 8/16/2008
Time: 11:27 AM
Page: 2 of 3

Missouri - American Water Company
Case No. WR-2008-0311
Jefferson City Water District
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
87	346.300	Meters - Others	\$742,220	2.43%	\$18,036
88	346.400	Meters - Remote (ARBs)	\$10,011	2.43%	\$243
89	346.500	Meter Vault	\$0	2.43%	\$0
90	347.100	Meter Installations	\$340,520	2.43%	\$8,275
91	347.200	Meter Install - Other	\$0	2.43%	\$0
92	348.000	Hydrants	\$1,068,585	1.92%	\$20,517
93	349.000	Other Transmission & Distribution Plant	\$0	2.00%	\$0
94		TOTAL TRANSMISSION & DIST. PLANT	\$14,626,054		\$248,473
95		GENERAL PLANT			
96	389.000	Land and Land Rights - GP	\$7,181	0.00%	\$0
97	390.000	S & I - Store, Shop & Garage	\$0	2.40%	\$0
98	390.100	S & I - Office	\$262,459	2.40%	\$6,299
99	390.200	S & I - Leasehold	\$0	5.00%	\$0
100	390.300	S & I - AG	\$0	5.00%	\$0
101	390.400	S & I - Misc	\$0	2.40%	\$0
102	391.000	Office Furniture and Equipment	\$26,565	4.00%	\$1,063
103	391.100	Computer & Peripheral Equipment	\$180,952	14.29%	\$25,858
104	391.200	Computer Software	\$213,782	14.29%	\$30,549
105	391.300	Computer Software - Personal	\$4,146	14.29%	\$592
106	391.400	Computer Software Other	\$0	14.29%	\$0
107	391.500	Data Handling Equipment	\$0	6.67%	\$0
108	391.600	Other Office Equipment	\$262	6.67%	\$17
109	392.000	Trans Equip - Lt Duty Trucks	\$78,197	0.00%	\$0
110	392.100	Trans Equip - Hvy Duty Trucks	\$35,989	8.33%	\$2,998
111	392.200	Trans Equip - Autos	\$25,750	0.00%	\$0
112	392.300	Trans Equip - Other	\$1,320	0.00%	\$0
113	393.000	Stores Equipment	\$3,178	2.86%	\$91
114	394.000	Tools, Shop and Garage Equipment	\$187,706	5.00%	\$9,385
115	394.100	Tools, Shop & Garage - Other	\$0	5.00%	\$0
116	395.000	Laboratory Equipment	\$53,993	4.00%	\$2,160
117	395.100	Laboratory Equipment - Other	\$5,251	4.00%	\$210
118	396.000	Power Operated Equipment	\$146,336	6.82%	\$9,980
119	397.000	Communication Equipment - Non Tele	\$62,943	5.00%	\$3,147
120	397.100	Remote Control & Instrument	\$0	5.00%	\$0
121	397.200	Communication Equip - Tele	\$1,232	6.67%	\$82
122	398.000	Miscellaneous Equipment	\$271,980	5.00%	\$13,599
123	399.000	Other Tangible Equipment	\$0	5.00%	\$0
124		TOTAL GENERAL PLANT	\$1,569,222		\$106,030
125		Total Depreciation	\$24,242,668		\$533,839

Missouri - American Water Company
Case No. WR-2008-0311
Jefferson City Water District
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	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	302.000	Franchises and Consents	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Miscellaneous Intangible Plant	\$0	R-4	\$11,983	\$11,983	100.00%	\$0	\$11,983
5		TOTAL PLANT INTANGIBLE	\$0		\$11,983	\$11,983		\$0	\$11,983
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights - SSP	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	311.000	Structures and Improvements - SSP	\$4,582	R-8	\$0	\$4,582	100.00%	\$0	\$4,582
9	312.000	Collecting & Impounding Reservoirs	\$0	R-9	\$0	\$0	100.00%	\$0	\$0
10	313.000	Lake, River and Other Intakes	\$57,828	R-10	\$0	\$57,828	100.00%	\$0	\$57,828
11	314.000	Wells and Springs	\$0	R-11	\$0	\$0	100.00%	\$0	\$0
12	315.000	Infiltration Galleries and Tunnels	\$0	R-12	\$0	\$0	100.00%	\$0	\$0
13	316.000	Supply Mains	\$0	R-13	\$0	\$0	100.00%	\$0	\$0
14	316.100	Supply Mains - North Plant	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15	316.200	Supply Mains - Central Plant	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16	316.300	Supply Mains - South Plant	\$0	R-16	\$0	\$0	100.00%	\$0	\$0
17	316.400	Supply Mains - Meramec Plant	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18	317.000	Other Water Source Plant	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL SOURCE OF SUPPLY PLANT	\$62,410		\$0	\$62,410		\$0	\$62,410
20		PUMPING PLANT							
21	320.000	Land and Land Rights - PP	\$0	R-21	\$0	\$0	100.00%	\$0	\$0
22	321.000	Structures and Improvements - PP	\$82,972	R-22	\$0	\$82,972	100.00%	\$0	\$82,972
23	321.100	S & I - Pumps (STL)	\$0	R-23	\$0	\$0	100.00%	\$0	\$0
24	321.200	S & I - Boosters	\$0	R-24	\$0	\$0	100.00%	\$0	\$0
25	322.000	Boiler Plant Equipment	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26	323.100	Power Generation Equipment	\$0	R-26	\$0	\$0	100.00%	\$0	\$0
27	323.200	Power Generation Equip Other	\$0	R-27	\$0	\$0	100.00%	\$0	\$0
28	324.000	Steam Pumping Equipment	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	325.000	Electric Pumping Equipment	\$365,437	R-29	\$0	\$365,437	100.00%	\$0	\$365,437
30	325.100	Pumping Equipment - Pre '46	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
31	325.200	Pumping Equipment - Post '46	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	325.300	Pumping Equipment - Booster	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33	326.000	Diesel Pumping Equipment	\$0	R-33	\$0	\$0	100.00%	\$0	\$0
34	326.100	Diesel Pumping Equipment - Stratman	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	326.200	Diesel Pumping Equip - Central	\$0	R-35	\$0	\$0	100.00%	\$0	\$0
36	327.000	Hydraulic Pumping Equipment	\$188	R-36	\$0	\$188	100.00%	\$0	\$188
37	328.100	Other Pumping Equipment	\$192	R-37	\$0	\$192	100.00%	\$0	\$192
38	328.200	TD Pumping Equipment	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39		TOTAL PUMPING PLANT	\$448,789		\$0	\$448,789		\$0	\$448,789
40		WATER TREATMENT PLANT							
41	330.000	Land and Land Rights - WTP	\$0	R-41	\$0	\$0	100.00%	\$0	\$0
42	331.000	Structures and Improvements - WTP	\$401,057	R-42	\$9	\$401,066	100.00%	\$0	\$401,066
43	331.100	S & I - North Plant	\$0	R-43	\$0	\$0	100.00%	\$0	\$0
44	331.200	S & I - Central 1 & 2	\$0	R-44	\$0	\$0	100.00%	\$0	\$0
45	331.300	S & I - Central 3	\$0	R-45	\$0	\$0	100.00%	\$0	\$0
46	331.400	S & I - South Plant	\$0	R-46	\$0	\$0	100.00%	\$0	\$0
47	331.500	S & I - Meramec	\$0	R-47	\$0	\$0	100.00%	\$0	\$0
48	332.000	WT Equipment-Non-Media	\$1,297,746	R-48	\$0	\$1,297,746	100.00%	\$0	\$1,297,746
49	332.100	WT Equipment - North Plant	\$0	R-49	\$0	\$0	100.00%	\$0	\$0
50	332.200	WT Equipment - Central 1 & 2	\$0	R-50	\$0	\$0	100.00%	\$0	\$0
51	332.300	WT Equipment - Central 3	\$0	R-51	\$0	\$0	100.00%	\$0	\$0
52	332.400	WT Equipment - South Plant	\$0	R-52	\$0	\$0	100.00%	\$0	\$0
53	332.500	WT Equipment - Meramec	\$0	R-53	\$0	\$0	100.00%	\$0	\$0
54	332.600	Other P/E Hand Equipment	\$0	R-54	\$0	\$0	100.00%	\$0	\$0
55	332.700	Equipment Filter Media	\$505	R-55	\$0	\$505	100.00%	\$0	\$505
56		TOTAL WATER TREATMENT PLANT	\$1,699,308		\$9	\$1,699,317		\$0	\$1,699,317
57		TRANSMISSION & DIST. PLANT							
58	340.000	Land and Land Rights - TDP	\$0	R-58	\$0	\$0	100.00%	\$0	\$0
59	341.000	Structures and Improvements - TDP	\$7,765	R-59	\$4	\$7,769	100.00%	\$0	\$7,769
60	341.100	S & I - Spec Cross	\$0	R-60	\$0	\$0	100.00%	\$0	\$0
61	342.000	Distribution Reservoirs and Standpipes	\$605	R-61	\$1	\$606	100.00%	\$0	\$606
62	342.100	Rsvr & Standpipe - Elev	\$4	R-62	\$0	\$4	100.00%	\$0	\$4
63	342.200	Rsvr & Standpipe - Ground	\$78,842	R-63	\$0	\$78,842	100.00%	\$0	\$78,842
64	343.000	Trans and Distr Mains - Not Classified	\$1,616,450	R-64	-\$558	\$1,615,892	100.00%	\$0	\$1,615,892

Missouri - American Water Company
Case No. WR-2008-0311
Jefferson City Water District
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
65	343.110	T & D Mains - 4" & Less	\$2,298	R-65	\$0	\$2,298	100.00%	\$0	\$2,298
66	343.120	T & D Mains - AC 4" (STL)	\$0	R-66	\$0	\$0	100.00%	\$0	\$0
67	343.130	T & D Mains - Galv 1 (STL)	\$0	R-67	\$0	\$0	100.00%	\$0	\$0
68	343.200	T & D Mains - 6" to 8"	\$42,147	R-68	\$278	\$42,425	100.00%	\$0	\$42,425
69	343.210	CI - 10" & Smaller - 1900 - 1928	\$0	R-69	\$0	\$0	100.00%	\$0	\$0
70	343.220	CI - 10" & Smaller - 1929 - 1956	\$0	R-70	\$0	\$0	100.00%	\$0	\$0
71	343.230	CI - 10" & Smaller - 1957 - 1993	\$347	R-71	\$0	\$347	100.00%	\$0	\$347
72	343.240	T & D Mains - DI 6-8" (STL)	\$0	R-72	\$0	\$0	100.00%	\$0	\$0
73	343.250	T & D Mains - DI 6-10" (TN)	\$0	R-73	\$0	\$0	100.00%	\$0	\$0
74	343.260	T & D Mains - PL 6-8" (STL)	\$0	R-74	\$0	\$0	100.00%	\$0	\$0
75	343.300	T & D Mains - 10" to 16"	\$89,551	R-75	\$37	\$89,588	100.00%	\$0	\$89,588
76	343.310	T & D Mains - 18" & Greater	\$0	R-76	\$15	\$15	100.00%	\$0	\$15
77	343.320	CI - 12" (STL)	\$0	R-77	\$0	\$0	100.00%	\$0	\$0
78	343.330	CI - 16" (STL)	\$0	R-78	\$0	\$0	100.00%	\$0	\$0
79	343.340	T & D Mains - DI 12 (STL)	\$0	R-79	\$0	\$0	100.00%	\$0	\$0
80	343.350	T & D Mains - DI 16 & Greater (STL)	\$0	R-80	\$0	\$0	100.00%	\$0	\$0
81	343.360	T & D Mains - LJ 20 (STL)	\$0	R-81	\$0	\$0	100.00%	\$0	\$0
82	343.370	T & D Mains - PL 6-12 (STL)	\$0	R-82	\$0	\$0	100.00%	\$0	\$0
83	344.000	Fire Mains	\$0	R-83	\$0	\$0	100.00%	\$0	\$0
84	345.000	Services	\$37,280	R-84	\$0	\$37,280	100.00%	\$0	\$37,280
85	346.100	Meters - Bronze Case	\$75	R-85	-\$13	\$62	100.00%	\$0	\$62
86	346.200	Meters - Plastic Case	\$0	R-86	\$0	\$0	100.00%	\$0	\$0
87	346.300	Meters - Others	\$94,307	R-87	\$0	\$94,307	100.00%	\$0	\$94,307
88	346.400	Meters - Remote (ARBs)	\$104	R-88	\$0	\$104	100.00%	\$0	\$104
89	346.500	Meter Vault	\$0	R-89	\$0	\$0	100.00%	\$0	\$0
90	347.100	Meter Installations	\$10,843	R-90	\$0	\$10,843	100.00%	\$0	\$10,843
91	347.200	Meter Install - Other	\$0	R-91	\$0	\$0	100.00%	\$0	\$0
92	348.000	Hydrants	\$347,065	R-92	\$2	\$347,067	100.00%	\$0	\$347,067
93	349.000	Other Transmission & Distribution Plant	\$0	R-93	\$0	\$0	100.00%	\$0	\$0
94		TOTAL TRANSMISSION & DIST. PLANT	\$2,327,683		-\$234	\$2,327,449		\$0	\$2,327,449
95		GENERAL PLANT							
96	389.000	Land and Land Rights - GP	\$0	R-96	\$0	\$0	100.00%	\$0	\$0
97	390.000	S & I - Store, Shop & Garage	\$0	R-97	\$0	\$0	100.00%	\$0	\$0
98	390.100	S & I - Office	\$111,928	R-98	-\$5,643	\$106,285	100.00%	\$0	\$106,285
99	390.200	S & I - Leasehold	\$0	R-99	-\$16	-\$16	100.00%	\$0	-\$16
100	390.300	S & I - AG	\$0	R-100	\$0	\$0	100.00%	\$0	\$0
101	390.400	S & I - Misc	\$0	R-101	\$0	\$0	100.00%	\$0	\$0
102	391.000	Office Furniture and Equipment	\$79,836	R-102	\$755	\$80,591	100.00%	\$63	\$80,654
103	391.100	Computer & Peripheral Equipment	-\$159,284	R-103	\$6,760	-\$152,524	100.00%	\$0	-\$152,524
104	391.200	Computer Software	\$0	R-104	\$129,403	\$129,403	100.00%	\$0	\$129,403
105	391.300	Computer Software - Personal	\$0	R-105	\$1,478	\$1,478	100.00%	\$0	\$1,478
106	391.400	Computer Software Other	\$0	R-106	\$0	\$0	100.00%	\$0	\$0
107	391.500	Data Handling Equipment	\$0	R-107	\$0	\$0	100.00%	\$0	\$0
108	391.600	Other Office Equipment	\$0	R-108	\$101	\$101	100.00%	\$0	\$101
109	392.000	Trans Equip - Lt Duty Trucks	\$70,962	R-109	\$2,363	\$73,325	100.00%	\$0	\$73,325
110	392.100	Trans Equip - Hvy Duty Trucks	\$3,075	R-110	\$0	\$3,075	100.00%	\$0	\$3,075
111	392.200	Trans Equip - Autos	\$22,765	R-111	\$5,604	\$28,369	100.00%	\$0	\$28,369
112	392.300	Trans Equip - Other	\$0	R-112	\$0	\$0	100.00%	\$0	\$0
113	393.000	Stores Equipment	\$687	R-113	\$0	\$687	100.00%	\$0	\$687
114	394.000	Tools, Shop and Garage Equipment	\$113,036	R-114	\$239	\$113,275	100.00%	\$0	\$113,275
115	394.100	Tools, Shop & Garage - Other	\$0	R-115	\$0	\$0	100.00%	\$0	\$0
116	395.000	Laboratory Equipment	\$18,165	R-116	\$0	\$18,165	100.00%	\$0	\$18,165
117	395.100	Laboratory Equipment - Other	\$95	R-117	\$0	\$95	100.00%	\$0	\$95
118	396.000	Power Operated Equipment	\$157,737	R-118	\$0	\$157,737	100.00%	\$0	\$157,737
119	397.000	Communication Equipment - Non Tele	\$43,541	R-119	\$446	\$43,987	100.00%	\$0	\$43,987
120	397.100	Remote Control & Instrument	\$0	R-120	\$0	\$0	100.00%	\$0	\$0
121	397.200	Communication Equip - Tele	\$0	R-121	\$576	\$576	100.00%	\$0	\$576
122	398.000	Miscellaneous Equipment	\$32,552	R-122	\$127	\$32,679	100.00%	\$0	\$32,679
123	399.000	Other Tangible Equipment	\$0	R-123	\$0	\$0	100.00%	\$0	\$0
124		TOTAL GENERAL PLANT	\$495,095		\$142,193	\$637,288		\$63	\$637,351
125		TOTAL DEPRECIATION RESERVE	\$5,033,295		\$153,951	\$5,187,236		\$63	\$5,187,299

Missouri - American Water Company
Case No. WR-2008-0311
Jefferson City Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
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	Miscellaneous Intangible Plant	303.000		\$11,983		\$0
	1. To Include Corporate Allocation		\$11,983		\$0	
R-42	Structures and Improvements - WTP	331.000		\$9		\$0
	1. To Include Corporate Allocation		\$9		\$0	
R-59	Structures and Improvements - TDP	341.000		\$4		\$0
	1. To Include Corporate Allocation		\$4		\$0	
R-61	Distribution Reservoirs and Standpipes	342.000		\$1		\$0
	1. To Include Corporate Allocation		\$1		\$0	
R-64	Trans and Distr Mains - Not Classified	343.000		-\$558		\$0
	1. To Include Corporate Allocation		-\$558		\$0	
R-68	T & D Mains - 6" to 8"	343.200		\$278		\$0
	1. To Include Corporate Allocation		\$278		\$0	
R-75	T & D Mains - 10" to 16"	343.300		\$37		\$0
	1. To Include Corporate Allocation		\$37		\$0	
R-76	T & D Mains - 18" & Greater	343.310		\$15		\$0
	1. To Include Corporate Allocation		\$15		\$0	
R-85	Meters - Bronze Case	346.100		-\$13		\$0
	1. To Include Corporate Allocation		-\$13		\$0	
R-92	Hydrants	348.000		\$2		\$0
	1. To Include Corporate Allocation		\$2		\$0	
R-98	S & I - Office	390.100		-\$5,643		\$0

Accounting Schedule: 7
Sponsor: Keith Foster
Date: 8/16/2008
Time: 11:27 AM
Page: 1 of 3

Missouri - American Water Company
Case No. WR-2008-0311
Jefferson City Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
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		-\$5,643		\$0	
R-99	S & I - Leasehold	390.200		-\$16		\$0
	1. To Include Corporate Allocation		-\$16		\$0	
R-102	Office Furniture and Equipment	391.000		\$755		\$63
	1. To Include Corporate Allocation		\$755		\$0	
	2. Service Co Fixed Asset System (PRH)		\$0		\$63	
R-103	Computer & Peripheral Equipment	391.100		\$6,760		\$0
	1. To Include Corporate Allocation		\$6,760		\$0	
R-104	Computer Software	391.200		\$129,403		\$0
	1. To Include Corporate Allocation		\$129,403		\$0	
R-105	Computer Software - Personal	391.300		\$1,478		\$0
	1. To Include Corporate Allocation		\$1,478		\$0	
R-108	Other Office Equipment	391.600		\$101		\$0
	1. To Include Corporate Allocation		\$101		\$0	
R-109	Trans Equip - Lt Duty Trucks	392.000		\$2,363		\$0
	1. To Include Corporate Allocation		\$2,363		\$0	
R-111	Trans Equip - Autos	392.200		\$5,604		\$0
	1. To Include Corporate Allocation		\$5,604		\$0	
R-114	Tools, Shop and Garage Equipment	394.000		\$239		\$0
	1. To Include Corporate Allocation		\$239		\$0	
R-119	Communication Equipment - Non Tele	397.000		\$446		\$0

Missouri - American Water Company
Case No. WR-2008-0311
Jefferson City Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
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		\$446		\$0	
R-121	Communication Equip - Tele	397.200		\$576		\$0
	1. To Include Corporate Allocation		\$576		\$0	
R-122	Miscellaneous Equipment	398.000		\$127		\$0
	1. To Include Corporate Allocation		\$127		\$0	
Total Reserve Adjustments				\$153,951		\$63

Missouri - American Water Company
Case No. WR-2008-0311
Jefferson City Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
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'd B x F
1	OPERATION AND MAINT. EXPENSE						
2	Base Payroll	\$604,460	38.41	13.00	25.41	0.069616	\$42,080
3	FICA - Employee Portion	\$61,381	38.41	16.19	22.22	0.060877	\$3,737
4	Federal Income Taxes Withheld	\$245,469	38.41	16.19	22.22	0.060877	\$14,943
5	401 (k)	\$0	38.41	38.82	-0.41	-0.001123	\$0
6	Fuel & Power	\$210,709	38.41	37.20	1.21	0.003315	\$699
7	Chemicals	\$240,921	38.41	38.41	0.00	0.000000	\$0
8	Materials & Supplies	\$463,383	38.41	38.41	0.00	0.000000	\$0
9	Purchased Water	\$0	38.41	42.45	-4.04	-0.011068	\$0
10	Management Fees	\$851,206	38.41	21.41	17.00	0.046575	\$39,645
11	Group Insurance	\$217,154	38.41	-7.50	45.91	0.125781	\$27,314
12	OPEB's	\$34,273	38.41	3.41	35.00	0.095890	\$3,286
13	Pensions	\$59,156	38.41	17.58	20.83	0.057068	\$3,376
14	401 (k) - Employer Match	\$17,385	38.41	38.82	-0.41	-0.001123	-\$20
15	Insurance Other Than Group	\$174,736	38.41	42.44	-4.03	-0.011041	-\$1,929
16	Uncollectible Accounts	\$40,748	38.41	38.41	0.00	0.000000	\$0
17	Rents	\$24,318	38.41	-9.96	48.37	0.132521	\$3,223
18	Cash Vouchers	-\$86,229	38.41	21.41	17.00	0.046575	-\$4,016
19	TOTAL OPERATION AND MAINT. EXPENSE	\$3,159,070					\$132,338
20	TAXES						
21	FICA - Employer Portion	\$61,381	38.64	16.19	22.45	0.061507	\$3,775
22	Federal Unemployment	\$1,558	38.64	76.38	-37.74	-0.103397	-\$161
23	State Unemployment	\$3,926	38.64	76.38	-37.74	-0.103397	-\$406
24	Property Taxes	\$243,616	38.64	182.50	-143.86	-0.394137	-\$96,018
25	Corporate Franchise	\$12,390	38.64	-77.50	116.14	0.318192	\$3,942
26	PSC Assessment	\$24,350	38.64	-31.63	70.27	0.192521	\$4,688
27	Gross Receipts Tax	\$0	22.30	47.37	-25.07	-0.068685	\$0
28	Sales Tax	\$0	0.00	8.12	-8.12	-0.022247	\$0
29	Missouri Primacy Fees	\$0	22.30	243.50	-221.20	-0.606027	\$0
30	TOTAL TAXES	\$347,221					-\$84,180
31	CWC REQ'D BEFORE RATE BASE OFFSETS						\$48,158
32	TAX OFFSET FROM RATE BASE						
33	Federal Tax Offset	\$286,216	38.64	37.00	1.64	0.004493	\$1,286
34	State Tax Offset	\$44,977	38.64	58.95	-20.31	-0.055644	-\$2,503
35	City Tax Offset	\$0	0.00	0.00	0.00	0.000000	\$0
36	Interest Expense Offset	\$446,267	38.64	108.85	-70.21	-0.192356	-\$85,842
37	TOTAL OFFSET FROM RATE BASE	\$777,460					-\$87,059
38	TOTAL CASH WORKING CAPITAL REQUIRED						-\$38,901

Missouri - American Water Company
Case No. WR-2008-0311
Jefferson City Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
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	\$4,115,910	See Note (1)	See Note (1)	See Note (1)	\$4,115,910	\$1,275,405	\$5,391,315	See Note (1)	See Note (1)
2	TOTAL SOURCE OF SUPPLY EXPENSES	\$15,770	\$277	\$15,493	-\$11,111	\$4,659	\$0	\$4,659	\$295	\$4,364
3	TOTAL PUMPING EXPENSES	\$203,639	\$18	\$203,621	\$2,388	\$206,027	\$0	\$206,027	\$18	\$206,009
4	TOTAL WATER TREATMENT EXPENSES	\$650,108	\$361,652	\$288,456	\$26,645	\$676,753	\$0	\$676,753	\$384,866	\$291,887
5	TOTAL TRANSMISSION & DIST. EXPENSES	\$315,678	\$196,293	\$119,385	\$17,999	\$333,677	\$0	\$333,677	\$208,630	\$125,047
6	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$228,906	\$199,602	\$29,304	\$29,967	\$258,873	\$0	\$258,873	\$209,050	\$49,823
7	TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	TOTAL ADMIN. & GENERAL EXPENSES	\$1,607,263	\$1,215,724	\$391,539	-\$42,422	\$1,564,841	\$114,240	\$1,679,081	\$1,326,605	\$352,476
10	TOTAL DEPRECIATION EXPENSE	\$396,005	See Note (1)	See Note (1)	See Note (1)	\$396,005	\$92,060	\$488,065	See Note (1)	See Note (1)
11	TOTAL OTHER OPERATING EXPENSE	\$313,162	\$0	\$313,162	\$37,588	\$350,750	\$0	\$350,750	-\$232	\$350,982
12	TOTAL OPERATING & MAINT. EXPENSE	\$3,730,531	\$1,973,566	\$1,360,960	\$61,054	\$3,791,585	\$206,300	\$3,997,885	\$2,129,232	\$1,380,588
13	NET INCOME BEFORE TAXES	\$385,379	\$0	\$0	\$0	\$324,325	\$1,069,105	\$1,393,430	\$0	\$0
14	TOTAL INCOME TAXES	\$0	See Note (1)	See Note (1)	See Note (1)	\$0	\$336,821	\$336,821	See Note (1)	See Note (1)
15	TOTAL DEFERRED INCOME TAXES	\$94,594	See Note (1)	See Note (1)	See Note (1)	\$94,594	-\$60,689	\$33,905	See Note (1)	See Note (1)
16	NET OPERATING INCOME	\$290,785	\$0	\$0	\$0	\$229,731	\$792,973	\$1,022,704	\$0	\$0

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

Missouri - American Water Company
Case No. WR-2008-0311
Jefferson City Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
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	461.100	\$0	\$0	\$0	\$0	\$664,191	\$664,191
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$664,191	
	2. No Adjustment		\$0	\$0		\$0	\$0	
Rev-3	Commercial	461.200	\$0	\$0	\$0	\$0	\$444,905	\$444,905
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	\$444,905	
	2. No Adjustment		\$0	\$0		\$0	\$0	
Rev-4	Industrial	461.300	\$0	\$0	\$0	\$0	\$57,891	\$57,891
	1. To Annualize Industrial Revenue		\$0	\$0		\$0	\$57,891	
	2. No Adjustment		\$0	\$0		\$0	\$0	
Rev-5	Private Fire	462.000	\$0	\$0	\$0	\$0	\$32,580	\$32,580
	To Normalize & Annualize Revenues (Boateng)		\$0	\$0		\$0	\$32,580	
Rev-7	Public Authorities	464.000	\$0	\$0	\$0	\$0	\$104,199	\$104,199
	1. To Normalize & Annualize Revenues (Boateng)		\$0	\$0		\$0	\$104,199	
Rev-10	Misc. Unmetered Revenues	468.000	\$0	\$0	\$0	\$0	-\$29,953	-\$29,953
	1. To Remove Unbilled Revenues (Boateng)		\$0	\$0		\$0	-\$29,953	

Missouri - American Water Company
Case No. WR-2008-0311
Jefferson City Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
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-11	Miscellaneous Service Revenues	469.000	\$0	\$0	\$0	\$0	\$1,592	\$1,592
	1. Corporate Revs for AWR Water-Line Protect (PRH)		\$0	\$0		\$0	\$1,592	
E-4	Purchased Water	602.000	\$0	-\$11,129	-\$11,129	\$0	\$0	\$0
	1. To Annualize Purchased Water Expense (Foster)		\$0	-\$11,129		\$0	\$0	
E-15	Misc Plant Mtce - Labor & Mtce	617.000	\$18	\$0	\$18	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$21	\$0		\$0	\$0	
	2. To Normalize Overtime Expense (Eaves)		-\$3	\$0		\$0	\$0	
E-20	Purchased Power	623.000	\$0	\$2,388	\$2,388	\$0	\$0	\$0
	1. To Annualize Fuel & Power Expense (Foster)		\$0	\$2,388		\$0	\$0	
E-30	Supervision & Engineering Oper - WTE	640.000	\$994	\$0	\$994	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$1,196	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$187	\$0		\$0	\$0	
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$15	\$0		\$0	\$0	
E-31	Chemicals - WTE	641.000	\$0	\$3,431	\$3,431	\$0	\$0	\$0
	1. To Annualize Chemical Expense (Boateng)		\$0	\$3,431		\$0	\$0	

Missouri - American Water Company
Case No. WR-2008-0311
Jefferson City Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
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-32	Operation Labor & Expenses - WTE	642.000	\$18,314	\$0	\$18,314	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$22,024	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$3,446	\$0		\$0	\$0	
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$264	\$0		\$0	\$0	
E-37	Supervision & Engineering Mtce WT	650.000	\$3,906	\$0	\$3,906	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$4,698	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$735	\$0		\$0	\$0	
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$57	\$0		\$0	\$0	
E-44	Trans & Distr Lines Exp - Labor & Misc	662.000	\$1,813	\$0	\$1,813	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$2,180	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$341	\$0		\$0	\$0	
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$26	\$0		\$0	\$0	
E-45	Meter Expenses	663.000	\$131	\$0	\$131	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$158	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$25	\$0		\$0	\$0	
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$2	\$0		\$0	\$0	

Missouri - American Water Company
Case No. WR-2008-0311
Jefferson City Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
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-48	Misc. T&D Exp-Fuel & Power	665.200	\$0	\$251	\$251	\$0	\$0	\$0
	1. To Annualize Fuel & Power Expense (Foster)		\$0	\$251		\$0	\$0	
E-49	Rents - TDE	666.000	\$0	-\$21,600	-\$21,600	\$0	\$0	\$0
	1. To Annualize Equipment Lease Expense (Eaves)		\$0	-\$21,600		\$0	\$0	
E-50	Supervision & Engineering Mtce	670.000	\$1,011	\$0	\$1,011	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$1,216	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$190	\$0		\$0	\$0	
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$15	\$0		\$0	\$0	
E-53	TD Main - Labor & Mtce	673.000	\$1,146	\$0	\$1,146	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$1,378	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$216	\$0		\$0	\$0	
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$16	\$0		\$0	\$0	
E-55	Services	675.000	\$2,678	\$0	\$2,678	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$3,220	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$504	\$0		\$0	\$0	

Missouri - American Water Company
Case No. WR-2008-0311
Jefferson City Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
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
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$38	\$0		\$0	\$0	
E-58	Misc Plant Mtce - Labor & Mtce	678.000	\$5,558	\$27,011	\$32,569	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$6,684	\$0		\$0	\$0	
	2. To Annualize Tank Painting Expense (Bolin)		\$0	\$27,011		\$0	\$0	
	3. To Normalize Overtime (Eaves)		-\$1,046	\$0		\$0	\$0	
	4. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$80	\$0		\$0	\$0	
E-61	Supervision - CAE	901.000	\$88	\$0	\$88	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$105	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$17	\$0		\$0	\$0	
E-62	Meter Reading Expenses - Labor & Misc	902.100	\$3,965	\$0	\$3,965	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$4,768	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$746	\$0		\$0	\$0	
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$57	\$0		\$0	\$0	
E-64	Cust Rec & Collection Exp - Labor & Acctg	903.000	\$5,369	\$9,075	\$14,444	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$6,457	\$0		\$0	\$0	
	2. To Annualize Postage Expense (Foster)		\$0	\$9,075		\$0	\$0	

Missouri - American Water Company
Case No. WR-2008-0311
Jefferson City Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
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
	3. To Normalize Overtime (Eaves)		-\$1,010	\$0		\$0	\$0	
	4. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$78	\$0		\$0	\$0	
E-65	Uncollectible Accounts - CAE	904.000	\$0	\$11,444	\$11,444	\$0	\$0	\$0
	1. To Annualize Uncollectible Accounts (Boateng)		\$0	\$11,444		\$0	\$0	
E-66	Misc Cust Accts Exp - Labor & Acctg	905.100	\$26	\$0	\$26	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$31	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$5	\$0		\$0	\$0	
E-76	Admin. & General Salaries	920.000	\$5,511	\$0	\$5,511	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$11,754	\$0		\$0	\$0	
	2. To Remove Payroll Related to Lobbying (Bolin)		-\$4,263	\$0		\$0	\$0	
	3. To Normalize Overtime (Eaves)		-\$1,839	\$0		\$0	\$0	
	4. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$141	\$0		\$0	\$0	
E-77	Other Supplies & Exp - Fuel & Power	921.100	\$0	\$377	\$377	\$0	\$0	\$0
	1. To Annualize Fuel & Power Expense (Foster)		\$0	\$377		\$0	\$0	
E-79	Misc. Office Expense - Other Supplies	921.300	\$0	\$2,028	\$2,028	\$0	\$0	\$0
	1. To Annualize Regulatory Asset Expense (Eaves)		\$0	\$4,649		\$0	\$0	

Missouri - American Water Company
Case No. WR-2008-0311
Jefferson City Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
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
	2. To Remove Disallowed Dues & Donations (Foster)		\$0	-\$2,621		\$0	\$0	
E-81	Outside Services - Misc Exp	923.200	\$0	\$0	\$0	\$114,240	\$0	\$114,240
	1. To Adjust Belleville Lab Allocation Costs (Harrison)		\$0	\$0		-\$12,503	\$0	
	2. To Adjust Corporate Svc Company Mgt Fees (PRH)		\$0	\$0		-\$153,812	\$0	
	3. To Adjust Corporate Svc Company Mgt Fees (PRH)		\$0	\$0		\$280,555	\$0	
E-88	Pensions	926.200	-\$19,469	\$0	-\$19,469	\$0	\$0	\$0
	1. To Annualize Pension Expense (Eaves)		-\$19,469	\$0		\$0	\$0	
E-89	Employee Pension & Benefits - Misc	926.300	\$11,487	\$0	\$11,487	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$17	\$0		\$0	\$0	
	2. To Remove Benefits Related to Lobbying (Bolin)		-\$398	\$0		\$0	\$0	
	3. To Normalize Overtime (Eaves)		-\$3	\$0		\$0	\$0	
	4. To Annualize OPEB Expense (Eaves)		\$11,871	\$0		\$0	\$0	
E-90	Franchise Requirements	927.000	\$0	\$1,275	\$1,275	\$0	\$0	\$0
	1. To Annualize Corporate Franchise Tax (Foster)		\$0	\$1,275		\$0	\$0	
E-91	Regulatory Commission Exp	928.100	\$0	-\$1,888	-\$1,888	\$0	\$0	\$0

Accounting Schedule: 10
Sponsor: Paul R. Harrison
Date: 8/16/2008
Time: 11:28 AM
Page: 7 of 9

Missouri - American Water Company
Case No. WR-2008-0311
Jefferson City Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
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 Rate Case Expense (Eaves)		\$0	-\$1,888		\$0	\$0	
E-93	Goodwill Advertising Exp	930.100	\$0	-\$2,009	-\$2,009	\$0	\$0	\$0
	1. To Remove Disallowed Advertising Expense (Foster)		\$0	-\$2,009		\$0	\$0	
E-94	Misc. General Expense	930.200	-\$888	-\$19,213	-\$20,101	\$0	\$0	\$0
	1. To Annualize Transportation Expense (Eaves)		\$0	-\$4,076		\$0	\$0	
	2. To Remove Lobbying Expense (Bolin)		-\$888	\$0		\$0	\$0	
	3. To Remove Disall. Ad, Promo, Donations (Foster)		\$0	-\$3,411		\$0	\$0	
	4. To Remove Disallowed Dues & Donations (Foster)		\$0	-\$11,726		\$0	\$0	
E-96	Rents -AG	931.000	\$0	-\$19,633	-\$19,633	\$0	\$0	\$0
	1. To Annualize Building Lease Expense (Eaves)		\$0	-\$20,096		\$0	\$0	
	2. To Annualize Equipment Lease Expense (Eaves)		\$0	\$463		\$0	\$0	
E-100	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$137,834	\$137,834
	To Annualize Depreciation Expense		\$0	\$0		\$0	\$137,834	
E-101	Depreciation on CIAC	403.100	\$0	\$0	\$0	\$0	-\$45,774	-\$45,774
	1. To Annualize Depreciation on CIAC (Eaves)		\$0	\$0		\$0	-\$45,774	

Missouri - American Water Company
Case No. WR-2008-0311
Jefferson City Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
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-107	PSC Assessment - Water	408.000	\$0	\$6,336	\$6,336	\$0	\$0	\$0
	1. To Annualize PSC Assessment (Bolin)		\$0	\$6,336		\$0	\$0	
E-108	Property Taxes		\$0	\$31,484	\$31,484	\$0	\$0	\$0
	1. To Annualize Property Tax Expense (Foster)		\$0	\$31,484		\$0	\$0	
E-109	FICA		-\$232	\$0	-\$232	\$0	\$0	\$0
	1. To Remove Payroll Tax Related to Lobbying (Bolin)		-\$232	\$0		\$0	\$0	
E-118	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	\$336,821	\$336,821
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$336,821	
E-121	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	-\$65,040	-\$65,040
	1. To Adjust Deferred Income Taxes (Harrison)		\$0	\$0		\$0	-\$65,040	
E-122	Amortization of Deferred ITC	412.000	\$0	\$0	\$0	\$0	\$4,351	\$4,351
	1. To Adjust ITC Amortization (Harrison)		\$0	\$0		\$0	\$4,351	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$1,275,405	\$1,275,405
Total Operating & Maint. Expense			\$41,426	\$19,628	\$61,054	\$114,240	\$92,060	\$206,300

Missouri - American Water Company
Case No. WR-2008-0311
Jefferson City Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
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
1	NET OPERATING INCOME		\$1,022,704	\$985,616	\$1,013,672	\$1,041,859
2	ADD TO NET OPERATING INCOME					
3	Current Income Taxes		\$336,821	\$313,712	\$331,193	\$348,756
4	Deferred Income Taxes from Inc. Statement					
5	Deferred Income Tax Expense		\$33,905	\$33,905	\$33,905	\$33,905
6	ITC Amortization		\$0	\$0	\$0	\$0
7	TOTAL NET INCOME BEFORE TAXES		\$1,393,430	\$1,333,233	\$1,378,770	\$1,424,520
8	ADD TO NET INCOME BEFORE TAXES					
9	Book Depreciation Expense		\$488,065	\$488,065	\$488,065	\$488,065
10	Misc. Non-deductible Expenses		\$603	\$603	\$603	\$603
11	TOTAL ADD TO NET INCOME BEFORE TAXES		\$488,668	\$488,668	\$488,668	\$488,668
12	SUBT. FROM NET INC. BEFORE TAXES					
13	Interest Expense calculated at the Rate of	3.4040%	\$446,267	\$446,267	\$446,267	\$446,267
14	Tax Straight-Line Depreciation		\$488,065	\$488,065	\$488,065	\$488,065
15	Excess Tax Depreciation		\$70,369	\$70,369	\$70,369	\$70,369
16	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$1,004,701	\$1,004,701	\$1,004,701	\$1,004,701
17	NET TAXABLE INCOME		\$877,397	\$817,200	\$862,737	\$908,487
18	PROVISION FOR FED. INCOME TAX					
19	Net Taxable Inc. - Fed. Inc. Tax		\$877,397	\$817,200	\$862,737	\$908,487
20	Deduct Missouri Income Tax at the Rate of	100.000%	\$45,741	\$42,603	\$44,977	\$47,362
21	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
22	Federal Taxable Income - Fed. Inc. Tax		\$831,656	\$774,597	\$817,760	\$861,125
23	Federal Income Tax at the Rate of	35.000%	\$291,080	\$271,109	\$286,216	\$301,394
24	PROVISION FOR MO. INCOME TAX					
25	Net Taxable Income - MO. Inc. Tax		\$877,397	\$817,200	\$862,737	\$908,487
26	Deduct Federal Income Tax at the Rate of	50.000%	\$145,540	\$135,555	\$143,108	\$150,697
27	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
28	Missouri Taxable Income - MO. Inc. Tax		\$731,857	\$681,645	\$719,629	\$757,790
29	Missouri Income Tax at the Rate of	6.250%	\$45,741	\$42,603	\$44,977	\$47,362
30	PROVISION FOR CITY INCOME TAX					
31	Net Taxable Income - City Inc. Tax		\$877,397	\$817,200	\$862,737	\$908,487
32	Deduct Federal Income Tax - City Inc. Tax		\$291,080	\$271,109	\$286,216	\$301,394
33	Deduct Missouri Income Tax - City Inc. Tax		\$45,741	\$42,603	\$44,977	\$47,362
34	City Taxable Income		\$540,576	\$503,488	\$531,544	\$559,731
35	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
36	SUMMARY OF CURRENT INCOME TAX					
37	Federal Income Tax		\$291,080	\$271,109	\$286,216	\$301,394
38	State Income Tax		\$45,741	\$42,603	\$44,977	\$47,362
39	City Income Tax		\$0	\$0	\$0	\$0
40	TOTAL SUMMARY OF CURRENT INCOME TAX		\$336,821	\$313,712	\$331,193	\$348,756
41	DEFERRED INCOME TAXES					
42	Deferred Investment Tax Credit		\$0	\$0	\$0	\$0
43	Deferred Income Tax		\$33,905	\$33,905	\$33,905	\$33,905
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		\$33,905	\$33,905	\$33,905	\$33,905

Missouri - American Water Company
Case No. WR-2008-0311
Jefferson City Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
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		\$370,726	\$347,617	\$365,098	\$382,661

Missouri - American Water Company
Case No. WR-2008-0311
Jefferson City Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Capital Structure Schedule

A		B	C	D	E	F	G
Line			Percentage		Weighted	Weighted	Weighted
Number	Description	Dollar	of Total	Embedded	Cost of	Cost of	Cost of
		Amount	Capital	Cost of	Capital	Capital	Capital
			Structure	Capital	9.60%	10.10%	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				10.081%	10.429%	10.778%

Missouri - American Water Company
Case No. WR-2008-0311
Jefferson City Water District
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	E Annualized Volumetric Revenues	F Total Annualized Revenues C+E
Residential Revenue Feeders, Totals	8,921	107,030	\$1,120,192	524,484,025	\$1,798,911	\$2,919,103
Commercial Revenue Feeders, Totals	1,438	17,234	\$230,233	425,077,540	\$1,353,046	\$1,583,279
Industrial Revenue Feeders, Totals	158	158	\$28,740	110,459,300	\$234,811	\$263,551
Test	0	0	\$0	0	\$0	\$0
Total Revenue Feeders	10,517	124,422	\$1,379,165	1,060,020,865	\$3,386,768	\$4,765,933

Missouri - American Water Company
Case No. WR-2008-0311
Jefferson City Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Residential Min. Base Usage Revenue Feeder - Summary

Meter Size	B Annualized Customers	C Bills Per Year	B Total Customer Bills	C Annual Customer Charge Revenues	D Annualized Water Usage	E Annualized Volumetric Revenues	F Total Annualized Revenues
5/8"	8,774	12	105,288	\$1,096,048	0	\$0	\$1,096,048
1"	137	12	1,644	\$21,964	0	\$0	\$21,964
1 1/2"	2	12	24	\$439	0	\$0	\$439
2"	6	12	72	\$1,741	0	\$0	\$1,741
First 100,000	1	1	1	\$0	523,361,036	\$1,796,332	\$1,796,332
Next 1,900,000	1	1	1	\$0	1,122,989	\$2,579	\$2,579
Total Revenue Feeders	8,921		107,030	\$1,120,192	524,484,025	\$1,798,911	\$2,919,103

Missouri - American Water Company
Case No. WR-2008-0311
Jefferson City Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Residential Min. Base Usage Revenue Feeder

Line Number	A Meter Size	B Annualized Customers	C Bills Per Year	D Total Customer Bills B * C	E Customer Charge	F Annual Customer Charge Revenues D * E	G Annual Water Usage Per Customer	H Annualized Water Usage (B * G)	I Volumetric Rate per Gallons in J	J Gallons Per Volumetric Rate	K Annualized Volumetric Revenues (B * G * I) / J
1	JEF - RESIDENTIAL										
2	5/8"	8,774	12	105,288	\$10.41	\$1,096,048	0	0	0.0000	0	\$0
3	1"	137	12	1,644	\$13.36	\$21,964	0	0	0.0000	0	\$0
4	1 1/2"	2	12	24	\$18.29	\$439	0	0	0.0000	0	\$0
5	2"	6	12	72	\$24.18	\$1,741	0	0	0.0000	0	\$0
6	Consumption Charge:	0	1	0	\$0.00	\$0	0	0	0.0000	0	\$0
7	First 100,000	1	1	1	\$0.00	\$0	523,361,036	523,361,036	3.4323	1,000	\$1,796,332
8	Next 1,900,000	1	1	1	\$0.00	\$0	1,122,989	1,122,989	2.2969	1,000	\$2,579
9	TOTAL JEF - RESIDENTIAL	8,921		107,030		\$1,120,192		524,484,025			\$1,798,911
10	TOTAL ALL DISTRICTS	8,921		107,030		\$1,120,192		524,484,025			\$1,798,911

Missouri - American Water Company
Case No. WR-2008-0311
Jefferson City Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Commercial No Min. Base Usage Revenue Feeder - Summary

Meter Size	B Annualized Customers	C Bills Per Year	B Total Customer Bills	C Annual Customer Charge Revenues	D Annualized Water Usage	E Annualized Volumetric Revenues	F Total Annualized Revenues
5/8"	901	12	10,812	\$112,553	0	\$0	\$112,553
1"	287	12	3,444	\$46,012	0	\$0	\$46,012
1 1/2"	70	12	840	\$15,364	0	\$0	\$15,364
2"	162	12	1,944	\$47,006	0	\$0	\$47,006
3"	10	12	120	\$4,556	0	\$0	\$4,556
4"	5	12	60	\$3,460	0	\$0	\$3,460
6"	1	12	12	\$1,282	0	\$0	\$1,282
First 100,000	1	1	1	\$0	331,764,673	\$1,138,716	\$1,138,716
Next 1,900,000	1	1	1	\$0	93,312,867	\$214,330	\$214,330
Total Revenue Feeders	1,438		17,234	\$230,233	425,077,540	\$1,353,046	\$1,583,279

Missouri - American Water Company
Case No. WR-2008-0311
Jefferson City Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Commercial No Min. Base Usage Revenue Feeder

Line Number	A Meter Size	B Annualized Customers	C Bills Per Year	D Total Customer Bills B * C	E Customer Charge	F Annual Customer Charge Revenues D * E	G Annual Water Usage Per Customer	H Annualized Water Usage (B*G)	I Volumetric Rate per Gallons in J	J Gallons Per Volumetric Rate	K Annualized Volumetric Revenues (B*G*I)/J
1	JEF - COMMERCIAL										
2	5/8"	901	12	10,812	\$10.41	\$112,553	0	0	0.0000	0	\$0
3	1"	287	12	3,444	\$13.36	\$46,012	0	0	0.0000	0	\$0
4	1 1/2"	70	12	840	\$18.29	\$15,364	0	0	0.0000	0	\$0
5	2"	162	12	1,944	\$24.18	\$47,006	0	0	0.0000	0	\$0
6	3"	10	12	120	\$37.97	\$4,556	0	0	0.0000	0	\$0
7	4"	5	12	60	\$57.66	\$3,460	0	0	0.0000	0	\$0
8	6"	1	12	12	\$106.85	\$1,282	0	0	0.0000	0	\$0
9	Consumption Charge:	0	1	0	\$0.00	\$0	0	0	0.0000	0	\$0
10	First 100,000	1	1	1	\$0.00	\$0	331,764,673	331,764,673	3.4323	1,000	\$1,138,716
11	Next 1,900,000	1	1	1	\$0.00	\$0	93,312,867	93,312,867	2.2969	1,000	\$214,330
12	TOTAL JEF - COMMERCIAL	1,438		17,234		\$230,233		425,077,540			\$1,353,046
13	TOTAL ALL DISTRICTS	1,438		17,234		\$230,233		425,077,540			\$1,353,046

Missouri - American Water Company
Case No. WR-2008-0311
Jefferson City Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Industrial No Min. Base Usage Revenue Feeder - Summary

Meter Size	B Annualized Customers	C Bills Per Year	B Total Customer Bills	C Annual Customer Charge Revenues	D Annualized Water Usage	E Annualized Volumetric Revenues	F Total Annualized Revenues
5/8"	35	1	35	\$364	0	\$0	\$364
1"	24	1	24	\$321	0	\$0	\$321
2"	60	1	60	\$13,833	0	\$0	\$13,833
3"	12	1	12	\$456	0	\$0	\$456
4"	24	1	24	\$13,766	0	\$0	\$13,766
First 100,000	1	1	1	\$0	7,518,800	\$25,807	\$25,807
Next 1,900,000	1	1	1	\$0	6,184,500	\$14,205	\$14,205
For All Usage	1	1	1	\$0	96,756,000	\$194,799	\$194,799
Total Revenue Feeders	158		158	\$28,740	110,459,300	\$234,811	\$263,551

Missouri - American Water Company
Case No. WR-2008-0311
Jefferson City Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Industrial No Min. Base Usage Revenue Feeder

Line Number	A Meter Size	B Annualized Customers	C Bills Per Year	D Total Customer Bills B * C	E Customer Charge	F Annual Customer Charge Revenues D * E	G Annual Water Usage Per Customer	H Annualized Water Usage (B * G)	I Volumetric Rate per Gallons in J	J Gallons Per Volumetric Rate	K Annualized Volumetric Revenues (B * G * I) / J
1	JEF - INDUSTRIAL										
2	5/8"	35	1	35	\$10.41	\$364	0	0	0.0000	0	\$0
3	1"	24	1	24	\$13.36	\$321	0	0	0.0000	0	\$0
4	2"	48	1	48	\$24.18	\$1,161	0	0	0.0000	0	\$0
5	3"	12	1	12	\$37.97	\$456	0	0	0.0000	0	\$0
6	4"	12	1	12	\$57.66	\$692	0	0	0.0000	0	\$0
7	Consumption Charge:	0	1	0	\$0.00	\$0	0	0	0.0000	0	\$0
8	First 100,000	1	1	1	\$0.00	\$0	7,518,800	7,518,800	3.4323	1,000	\$25,807
9	Next 1,900,000	1	1	1	\$0.00	\$0	6,184,500	6,184,500	2.2969	1,000	\$14,205
10	Lg Industrial:	0	1	0	\$0.00	\$0	0	0	0.0000	0	\$0
11	2"	12	1	12	\$1,055.99	\$12,672	0	0	0.0000	0	\$0
12	4"	12	1	12	\$1,089.47	\$13,074	0	0	0.0000	0	\$0
13	For All Usage	1	1	1	\$0.00	\$0	96,756,000	96,756,000	2.0133	1,000	\$194,799
14	TOTAL JEF - INDUSTRIAL	158		158		\$28,740		110,459,300			\$234,811
15	TOTAL ALL DISTRICTS	158		158		\$28,740		110,459,300			\$234,811

Exhibit No.:
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: WR-2008-0311
Date Prepared: August 18, 2008



MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

DIRECT

STAFF ACCOUNTING SCHEDULES

**MISSOURI - AMERICAN WATER COMPANY
JOPLIN WATER DISTRICT
CASE NO. WR-2008-0311**

Jefferson City, Missouri

August 2008

Missouri - American Water Company
Case No. WR-2008-0311
Joplin Water District
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	\$38,612,001	\$38,612,001	\$38,612,001
2	Rate of Return	7.52%	7.73%	7.95%
3	Net Operating Income Requirement	\$2,902,850	\$2,985,480	\$3,068,496
4	Net Income Available	\$3,739,112	\$3,739,112	\$3,739,112
5	Additional Net Income Required	-\$836,262	-\$753,632	-\$670,616
6	Income Tax Requirement			
7	Required Current Income Tax	\$933,519	\$985,004	\$1,036,729
8	Current Income Tax Available	\$1,454,574	\$1,454,574	\$1,454,574
9	Additional Current Tax Required	-\$521,055	-\$469,570	-\$417,845
10	Revenue Requirement	-\$1,357,317	-\$1,223,202	-\$1,088,461
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$4,014,993	\$4,014,993	\$4,014,993
12	Gross Revenue Requirement	\$2,657,676	\$2,791,791	\$2,926,532

Missouri - American Water Company
Case No. WR-2008-0311
Joplin Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
RATE BASE SCHEDULE

Line	A	B Percentage Rate	C Dollar Amount
Number	Rate Base Description		
1	Plant In Service		\$81,792,030
2	Less Accumulated Depreciation Reserve		\$13,836,019
3	Net Plant In Service		\$67,956,011
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$73,391
6	Materials & Supplies		\$357,646
7	Prepayments		\$85,861
8	OPEB Tracker Asset		\$90,410
9	TOTAL ADD TO NET PLANT IN SERVICE		\$607,308
10	SUBTRACT FROM NET PLANT		
11	Federal Tax Offset	-0.4493%	-\$3,825
12	State Tax Offset	5.5644%	\$7,443
13	City Tax Offset	0.0000%	\$0
14	Interest Expense Offset	19.2356%	\$252,824
15	Contribution In Aid of Construction		\$16,498,770
16	Customer Advances		\$4,901,607
17	Customer Deposits		\$0
18	Deferred Income Taxes		\$7,842,133
19	Pre-71 ITC		\$9,029
20	Pension Tracker Liability		\$16,850
21	Accrued Pension Liability		\$364,363
22	Tank Painting Tracker		\$62,124
23	TOTAL SUBTRACT FROM NET PLANT		\$29,951,318
24	Total Rate Base		\$38,612,001

Missouri - American Water Company
Case No. WR-2008-0311
Joplin Water District
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	\$0	P-2	\$12,265	\$12,265	100.00%	\$0	\$12,265
3	302.000	Franchises and Consents	\$20,740	P-3	\$0	\$20,740	100.00%	\$0	\$20,740
4	303.000	Miscellaneous Intangible Plant	\$46,608	P-4	\$18,943	\$65,551	100.00%	\$0	\$65,551
5		TOTAL PLANT INTANGIBLE	\$67,348		\$31,208	\$98,556		\$0	\$98,556
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights - SSP	\$146,950	P-7	\$0	\$146,950	100.00%	\$0	\$146,950
8	311.000	Structures and Improvements - SSP	\$5,133,348	P-8	\$0	\$5,133,348	100.00%	\$0	\$5,133,348
9	312.000	Collecting & Impounding Reservoirs	\$110,883	P-9	\$0	\$110,883	100.00%	\$0	\$110,883
10	313.000	Lake, River and Other Intakes	\$535,150	P-10	\$0	\$535,150	100.00%	\$0	\$535,150
11	314.000	Wells and Springs	\$3,711,544	P-11	\$0	\$3,711,544	100.00%	\$0	\$3,711,544
12	315.000	Infiltration Galleries and Tunnels	\$0	P-12	\$0	\$0	100.00%	\$0	\$0
13	316.000	Supply Mains	\$4,058,070	P-13	\$0	\$4,058,070	100.00%	\$0	\$4,058,070
14	316.100	Supply Mains - North Plant	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15	316.200	Supply Mains - Central Plant	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16	316.300	Supply Mains - South Plant	\$0	P-16	\$0	\$0	100.00%	\$0	\$0
17	316.400	Supply Mains - Meramec Plant	\$0	P-17	\$0	\$0	100.00%	\$0	\$0
18	317.000	Other Water Source Plant	\$0	P-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL SOURCE OF SUPPLY PLANT	\$13,695,945		\$0	\$13,695,945		\$0	\$13,695,945
20		PUMPING PLANT							
21	320.000	Land and Land Rights - PP	\$12,561	P-21	\$0	\$12,561	100.00%	\$0	\$12,561
22	321.000	Structures and Improvements - PP	\$553,475	P-22	\$0	\$553,475	100.00%	\$0	\$553,475
23	321.100	S & I - Pumps (STL)	\$0	P-23	\$0	\$0	100.00%	\$0	\$0
24	321.200	S & I - Boosters	\$0	P-24	\$0	\$0	100.00%	\$0	\$0
25	322.000	Boiler Plant Equipment	\$348	P-25	\$0	\$348	100.00%	\$0	\$348
26	323.100	Power Generation Equipment	\$468,376	P-26	\$0	\$468,376	100.00%	\$0	\$468,376
27	323.200	Power Generation Equip Other	\$0	P-27	\$0	\$0	100.00%	\$0	\$0
28	324.000	Steam Pumping Equipment	\$6,907	P-28	\$0	\$6,907	100.00%	\$0	\$6,907
29	325.000	Electric Pumping Equipment	\$4,943,942	P-29	\$0	\$4,943,942	100.00%	\$0	\$4,943,942
30	325.100	Pumping Equipment - Pre '46	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31	325.200	Pumping Equipment - Post '46	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	325.300	Pumping Equipment - Booster	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33	326.000	Diesel Pumping Equipment	\$132,189	P-33	\$0	\$132,189	100.00%	\$0	\$132,189
34	326.100	Diesel Pumping Equipment - Stratman	\$0	P-34	\$0	\$0	100.00%	\$0	\$0
35	326.200	Diesel Pumping Equip - Central	\$0	P-35	\$0	\$0	100.00%	\$0	\$0
36	327.000	Hydraulic Pumping Equipment	\$0	P-36	\$0	\$0	100.00%	\$0	\$0
37	328.100	Other Pumping Equipment	\$257,700	P-37	\$0	\$257,700	100.00%	\$0	\$257,700
38	328.200	TD Pumping Equipment	\$171,787	P-38	\$0	\$171,787	100.00%	\$0	\$171,787
39		TOTAL PUMPING PLANT	\$6,547,285		\$0	\$6,547,285		\$0	\$6,547,285
40		WATER TREATMENT PLANT							
41	330.000	Land and Land Rights - WTP	\$266,609	P-41	\$0	\$266,609	100.00%	\$0	\$266,609
42	331.000	Structures and Improvements - WTP	\$827,606	P-42	\$2,615	\$830,221	100.00%	\$0	\$830,221
43	331.100	S & I - North Plant	\$0	P-43	\$0	\$0	100.00%	\$0	\$0
44	331.200	S & I - Central 1 & 2	\$0	P-44	\$0	\$0	100.00%	\$0	\$0
45	331.300	S & I - Central 3	\$0	P-45	\$0	\$0	100.00%	\$0	\$0
46	331.400	S & I - South Plant	\$0	P-46	\$0	\$0	100.00%	\$0	\$0
47	331.500	S & I - Meramec	\$0	P-47	\$0	\$0	100.00%	\$0	\$0
48	332.000	WT Equipment-Non-Media	\$2,589,461	P-48	\$0	\$2,589,461	100.00%	\$0	\$2,589,461
49	332.100	WT Equipment - North Plant	\$0	P-49	\$0	\$0	100.00%	\$0	\$0
50	332.200	WT Equipment - Central 1 & 2	\$0	P-50	\$0	\$0	100.00%	\$0	\$0
51	332.300	WT Equipment - Central 3	\$0	P-51	\$0	\$0	100.00%	\$0	\$0
52	332.400	WT Equipment - South Plant	\$0	P-52	\$0	\$0	100.00%	\$0	\$0
53	332.500	WT Equipment - Meramec	\$0	P-53	\$0	\$0	100.00%	\$0	\$0
54	332.600	Other P/E Hand Equipment	\$8,445	P-54	\$0	\$8,445	100.00%	\$0	\$8,445
55	332.700	Equipment Filter Media	\$182,146	P-55	\$0	\$182,146	100.00%	\$0	\$182,146
56		TOTAL WATER TREATMENT PLANT	\$3,874,267		\$2,615	\$3,876,882		\$0	\$3,876,882
57		TRANSMISSION & DIST. PLANT							
58	340.000	Land and Land Rights - TDP	\$27,039	P-58	-\$1,308	\$25,731	100.00%	\$0	\$25,731
59	341.000	Structures and Improvements - TDP	\$425,630	P-59	\$825	\$426,455	100.00%	\$0	\$426,455
60	341.100	S & I - Spec Cross	\$0	P-60	\$0	\$0	100.00%	\$0	\$0
61	342.000	Distribution Reservoirs and Standpipes	\$2,460,372	P-61	\$355	\$2,460,727	100.00%	\$0	\$2,460,727
62	342.100	Rsvr & Standpipe - Elev	\$2,754,290	P-62	\$0	\$2,754,290	100.00%	\$0	\$2,754,290
63	342.200	Rsvr & Standpipe - Ground	\$3,585	P-63	\$0	\$3,585	100.00%	\$0	\$3,585

Missouri - American Water Company
Case No. WR-2008-0311
Joplin Water District
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
64	343.000	Trans and Distr Mains - Not Classified	\$0	P-64	\$0	\$0	100.00%	\$0	\$0
65	343.110	T & D Mains - 4" & Less	\$2,446,090	P-65	\$0	\$2,446,090	100.00%	\$0	\$2,446,090
66	343.120	T & D Mains - AC 4" (STL)	\$0	P-66	\$0	\$0	100.00%	\$0	\$0
67	343.130	T & D Mains - Galv 1 (STL)	\$0	P-67	\$0	\$0	100.00%	\$0	\$0
68	343.200	T & D Mains - 6" to 8"	\$19,704,729	P-68	\$96,764	\$19,801,493	100.00%	\$0	\$19,801,493
69	343.210	CI - 10" & Smaller - 1900 - 1928	\$0	P-69	\$0	\$0	100.00%	\$0	\$0
70	343.220	CI - 10" & Smaller - 1929 - 1956	\$0	P-70	\$0	\$0	100.00%	\$0	\$0
71	343.230	CI - 10" & Smaller - 1957 - 1993	\$0	P-71	\$0	\$0	100.00%	\$0	\$0
72	343.240	T & D Mains - DI 6-8" (STL)	\$0	P-72	\$0	\$0	100.00%	\$0	\$0
73	343.250	T & D Mains - DI 6-10" (TN)	\$0	P-73	\$0	\$0	100.00%	\$0	\$0
74	343.260	T & D Mains - PL 6-8" (STL)	\$0	P-74	\$0	\$0	100.00%	\$0	\$0
75	343.300	T & D Mains - 10" to 16"	\$12,256,642	P-75	\$11,045	\$12,267,687	100.00%	\$0	\$12,267,687
76	343.310	T & D Mains - 18" & Greater	\$927,297	P-76	\$5,554	\$932,851	100.00%	\$0	\$932,851
77	343.320	CI - 12" (STL)	\$0	P-77	\$0	\$0	100.00%	\$0	\$0
78	343.330	CI - 16" (STL)	\$0	P-78	\$0	\$0	100.00%	\$0	\$0
79	343.340	T & D Mains - DI 12 (STL)	\$0	P-79	\$0	\$0	100.00%	\$0	\$0
80	343.350	T & D Mains - DI 16 & Greater (STL)	\$0	P-80	\$0	\$0	100.00%	\$0	\$0
81	343.360	T & D Mains - LJ 20 (STL)	\$0	P-81	\$0	\$0	100.00%	\$0	\$0
82	343.370	T & D Mains - PL 6-12 (STL)	\$0	P-82	\$0	\$0	100.00%	\$0	\$0
83	344.000	Fire Mains	\$5,220	P-83	\$0	\$5,220	100.00%	\$0	\$5,220
84	345.000	Services	\$8,709,985	P-84	\$0	\$8,709,985	100.00%	\$0	\$8,709,985
85	346.100	Meters - Bronze Case	\$571,457	P-85	\$0	\$571,457	100.00%	\$0	\$571,457
86	346.200	Meters - Plastic Case	\$10,232	P-86	\$0	\$10,232	100.00%	\$0	\$10,232
87	346.300	Meters - Others	\$144,361	P-87	\$0	\$144,361	100.00%	\$0	\$144,361
88	346.400	Meters - Remote (ARBs)	\$52,215	P-88	\$0	\$52,215	100.00%	\$0	\$52,215
89	346.500	Meter Vault	\$1,008	P-89	\$0	\$1,008	100.00%	\$0	\$1,008
90	347.100	Meter Installations	\$3,512,571	P-90	\$0	\$3,512,571	100.00%	\$0	\$3,512,571
91	347.200	Meter Install - Other	\$0	P-91	\$0	\$0	100.00%	\$0	\$0
92	348.000	Hydrants	\$959,150	P-92	\$330	\$959,480	100.00%	\$0	\$959,480
93	349.000	Other Transmission & Distribution Plant	\$0	P-93	\$0	\$0	100.00%	\$0	\$0
94		TOTAL TRANSMISSION & DIST. PLANT	\$54,971,873		\$113,565	\$55,085,438		\$0	\$55,085,438
95		GENERAL PLANT							
96	389.000	Land and Land Rights - GP	\$717	P-96	\$0	\$717	100.00%	\$0	\$717
97	390.000	S & I - Store, Shop & Garage	\$33,343	P-97	\$0	\$33,343	100.00%	\$0	\$33,343
98	390.100	S & I - Office	\$0	P-98	\$601	\$601	100.00%	\$0	\$601
99	390.200	S & I - Leasehold	\$5,796	P-99	\$0	\$5,796	100.00%	\$0	\$5,796
100	390.300	S & I - AG	\$3,206	P-100	\$0	\$3,206	100.00%	\$0	\$3,206
101	390.400	S & I - Misc	\$80,488	P-101	\$0	\$80,488	100.00%	\$0	\$80,488
102	391.000	Office Furniture and Equipment	\$44,294	P-102	\$8,671	\$52,965	100.00%	\$12,330	\$65,295
103	391.100	Computer & Peripheral Equipment	\$197,127	P-103	\$139,229	\$336,356	100.00%	\$0	\$336,356
104	391.200	Computer Software	\$0	P-104	\$395,229	\$395,229	100.00%	\$0	\$395,229
105	391.300	Computer Software - Personal	\$2,627	P-105	\$7,666	\$10,293	100.00%	\$0	\$10,293
106	391.400	Computer Software Other	\$0	P-106	\$0	\$0	100.00%	\$0	\$0
107	391.500	Data Handling Equipment	\$4,349	P-107	\$0	\$4,349	100.00%	\$0	\$4,349
108	391.600	Other Office Equipment	\$5,470	P-108	\$485	\$5,955	100.00%	\$0	\$5,955
109	392.000	Trans Equip - Lt Duty Trucks	\$125,634	P-109	\$2,636	\$128,270	100.00%	\$0	\$128,270
110	392.100	Trans Equip - Hvy Duty Trucks	\$9,581	P-110	\$0	\$9,581	100.00%	\$0	\$9,581
111	392.200	Trans Equip - Autos	\$20,945	P-111	\$9,737	\$30,682	100.00%	\$0	\$30,682
112	392.300	Trans Equip - Other	\$55,379	P-112	\$0	\$55,379	100.00%	\$0	\$55,379
113	393.000	Stores Equipment	\$7,108	P-113	\$0	\$7,108	100.00%	\$0	\$7,108
114	394.000	Tools, Shop and Garage Equipment	\$611,701	P-114	\$4,395	\$616,096	100.00%	\$0	\$616,096
115	394.100	Tools, Shop & Garage - Other	\$0	P-115	\$0	\$0	100.00%	\$0	\$0
116	395.000	Laboratory Equipment	\$91,068	P-116	\$0	\$91,068	100.00%	\$0	\$91,068
117	395.100	Laboratory Equipment - Other	\$0	P-117	\$0	\$0	100.00%	\$0	\$0
118	396.000	Power Operated Equipment	\$257,574	P-118	\$0	\$257,574	100.00%	\$0	\$257,574
119	397.000	Communication Equipment - Non Tele	\$49,210	P-119	\$2,473	\$51,683	100.00%	\$0	\$51,683
120	397.100	Remote Control & Instrument	\$240,608	P-120	\$0	\$240,608	100.00%	\$0	\$240,608
121	397.200	Communication Equip - Tele	\$0	P-121	\$2,277	\$2,277	100.00%	\$0	\$2,277
122	398.000	Miscellaneous Equipment	\$55,266	P-122	\$704	\$55,970	100.00%	\$0	\$55,970
123	399.000	Other Tangible Equipment	\$0	P-123	\$0	\$0	100.00%	\$0	\$0
124		TOTAL GENERAL PLANT	\$1,901,491		\$574,103	\$2,475,594		\$12,330	\$2,487,924
125		TOTAL PLANT IN SERVICE	\$81,058,209		\$721,491	\$81,779,700		\$12,330	\$81,792,030

Missouri - American Water Company
Case No. WR-2008-0311
Joplin Water District
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	301.000		\$12,265		\$0
	1. To Include Corporate Allocation		\$12,265		\$0	
P-4	Miscellaneous Intangible Plant	303.000		\$18,943		\$0
	1. To Include Corporate Allocation		\$18,943		\$0	
P-42	Structures and Improvements - WTP	331.000		\$2,615		\$0
	1. To Include Corporate Allocation		\$2,615		\$0	
P-58	Land and Land Rights - TDP	340.000		-\$1,308		\$0
	1. To Include Corporate Allocation		-\$1,308		\$0	
P-59	Structures and Improvements - TDP	341.000		\$825		\$0
	1. To Include Corporate Allocation		\$825		\$0	
P-61	Distribution Reservoirs and Standpipes	342.000		\$355		\$0
	1. To Include Corporate Allocation		\$355		\$0	
P-68	T & D Mains - 6" to 8"	343.200		\$96,764		\$0
	1. To Include Corporate Allocation		\$96,764		\$0	
P-75	T & D Mains - 10" to 16"	343.300		\$11,045		\$0
	1. To Include Corporate Allocation		\$11,045		\$0	
P-76	T & D Mains - 18" & Greater	343.310		\$5,554		\$0
	1. To Include Corporate Allocation		\$5,554		\$0	
P-92	Hydrants	348.000		\$330		\$0
	1. To Include Corporate Allocation		\$330		\$0	

Accounting Schedule: 4
Sponsor: Keith Foster
Date: 8/16/2008
Time: 11:41 AM
Page: 1 of 3

Missouri - American Water Company
Case No. WR-2008-0311
Joplin Water District
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-98	S & I - Office	390.100		\$601		\$0
	1. To Include Corporate Allocation		\$601		\$0	
P-102	Office Furniture and Equipment	391.000		\$8,671		\$12,330
	1. To Include Corporate Allocation		\$8,671		\$0	
	2. Service Company Fixed Asset Sys (PRH)		\$0		\$12,330	
P-103	Computer & Peripheral Equipment	391.100		\$139,229		\$0
	1. To Include Corporate Allocation		\$139,229		\$0	
P-104	Computer Software	391.200		\$395,229		\$0
	1. To Include Corporate Allocation		\$395,229		\$0	
P-105	Computer Software - Personal	391.300		\$7,666		\$0
	1. To Include Corporate Allocation		\$7,666		\$0	
P-108	Other Office Equipment	391.600		\$485		\$0
	1. To Include Corporate Allocation		\$485		\$0	
P-109	Trans Equip - Lt Duty Trucks	392.000		\$2,636		\$0
	1. To Include Corporate Allocation		\$2,636		\$0	
P-111	Trans Equip - Autos	392.200		\$9,737		\$0
	1. To Include Corporate Allocation		\$9,737		\$0	
P-114	Tools, Shop and Garage Equipment	394.000		\$4,395		\$0
	1. To Include Corporate Allocation		\$4,395		\$0	
P-119	Communication Equipment - Non Tele	397.000		\$2,473		\$0
	1. To Include Corporate Allocation		\$2,473		\$0	

Accounting Schedule: 4
Sponsor: Keith Foster
Date: 8/16/2008
Time: 11:41 AM
Page: 2 of 3

Missouri - American Water Company
Case No. WR-2008-0311
Joplin Water District
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-121	Communication Equip - Tele	397.200		\$2,277		\$0
	1. To Include Corporate Allocation		\$2,277		\$0	
P-122	Miscellaneous Equipment	398.000		\$704		\$0
	1. To Include Corporate Allocation		\$704		\$0	
Total Plant Adjustments				<u>\$721,491</u>		<u>\$12,330</u>

Missouri - American Water Company
Case No. WR-2008-0311
Joplin Water District
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	\$12,265	0.00%	\$0
3	302.000	Franchises and Consents	\$20,740	0.00%	\$0
4	303.000	Miscellaneous Intangible Plant	\$65,551	0.00%	\$0
5		TOTAL PLANT INTANGIBLE	\$98,556		\$0
6		SOURCE OF SUPPLY PLANT			
7	310.000	Land and Land Rights - SSP	\$146,950	0.00%	\$0
8	311.000	Structures and Improvements - SSP	\$5,133,348	2.45%	\$125,767
9	312.000	Collecting & Impounding Reservoirs	\$110,883	1.25%	\$1,386
10	313.000	Lake, River and Other Intakes	\$535,150	1.77%	\$9,472
11	314.000	Wells and Springs	\$3,711,544	1.67%	\$61,983
12	315.000	Infiltration Galleries and Tunnels	\$0	1.67%	\$0
13	316.000	Supply Mains	\$4,058,070	1.60%	\$64,929
14	316.100	Supply Mains - North Plant	\$0	1.60%	\$0
15	316.200	Supply Mains - Central Plant	\$0	1.60%	\$0
16	316.300	Supply Mains - South Plant	\$0	1.60%	\$0
17	316.400	Supply Mains - Meramec Plant	\$0	1.60%	\$0
18	317.000	Other Water Source Plant	\$0	4.00%	\$0
19		TOTAL SOURCE OF SUPPLY PLANT	\$13,695,945		\$263,537
20		PUMPING PLANT			
21	320.000	Land and Land Rights - PP	\$12,561	0.00%	\$0
22	321.000	Structures and Improvements - PP	\$553,475	1.73%	\$9,575
23	321.100	S & I - Pumps (STL)	\$0	1.73%	\$0
24	321.200	S & I - Boosters	\$0	1.73%	\$0
25	322.000	Boiler Plant Equipment	\$348	2.00%	\$7
26	323.100	Power Generation Equipment	\$468,376	2.00%	\$9,368
27	323.200	Power Generation Equip Other	\$0	2.00%	\$0
28	324.000	Steam Pumping Equipment	\$6,907	0.00%	\$0
29	325.000	Electric Pumping Equipment	\$4,943,942	2.44%	\$120,632
30	325.100	Pumping Equipment - Pre '46	\$0	2.44%	\$0
31	325.200	Pumping Equipment - Post '46	\$0	2.44%	\$0
32	325.300	Pumping Equipment - Booster	\$0	2.44%	\$0
33	326.000	Diesel Pumping Equipment	\$132,189	2.44%	\$3,225
34	326.100	Diesel Pumping Equipment - Stratman	\$0	2.44%	\$0
35	326.200	Diesel Pumping Equip - Central	\$0	2.44%	\$0
36	327.000	Hydraulic Pumping Equipment	\$0	2.44%	\$0
37	328.100	Other Pumping Equipment	\$257,700	2.44%	\$6,288
38	328.200	TD Pumping Equipment	\$171,787	2.44%	\$4,192
39		TOTAL PUMPING PLANT	\$6,547,285		\$153,287
40		WATER TREATMENT PLANT			
41	330.000	Land and Land Rights - WTP	\$266,609	0.00%	\$0
42	331.000	Structures and Improvements - WTP	\$830,221	1.63%	\$13,533

Accounting Schedule 5

Sponsor: Keith Foster

Date: 8/16/2008

Time: 11:41 AM

Page: 1 of 3

Missouri - American Water Company
Case No. WR-2008-0311
Joplin Water District
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
43	331.100	S & I - North Plant	\$0	1.63%	\$0
44	331.200	S & I - Central 1 & 2	\$0	1.63%	\$0
45	331.300	S & I - Central 3	\$0	1.63%	\$0
46	331.400	S & I - South Plant	\$0	1.63%	\$0
47	331.500	S & I - Meramec	\$0	1.63%	\$0
48	332.000	WT Equipment-Non-Media	\$2,589,461	2.78%	\$71,987
49	332.100	WT Equipment - North Plant	\$0	2.78%	\$0
50	332.200	WT Equipment - Central 1 & 2	\$0	2.78%	\$0
51	332.300	WT Equipment - Central 3	\$0	2.78%	\$0
52	332.400	WT Equipment - South Plant	\$0	2.78%	\$0
53	332.500	WT Equipment - Meramec	\$0	2.78%	\$0
54	332.600	Other P/E Hand Equipment	\$8,445	3.33%	\$281
55	332.700	Equipment Filter Media	\$182,146	2.78%	\$5,064
56		TOTAL WATER TREATMENT PLANT	\$3,876,882		\$90,865
57		TRANSMISSION & DIST. PLANT			
58	340.000	Land and Land Rights - TDP	\$25,731	0.00%	\$0
59	341.000	Structures and Improvements - TDP	\$426,455	2.67%	\$11,386
60	341.100	S & I - Spec Cross	\$0	0.00%	\$0
61	342.000	Distribution Reservoirs and Standpipes	\$2,460,727	2.25%	\$55,366
62	342.100	Rsvr & Standpipe - Elev	\$2,754,290	2.25%	\$61,972
63	342.200	Rsvr & Standpipe - Ground	\$3,585	2.25%	\$81
64	343.000	Trans and Distr Mains - Not Classified	\$0	1.50%	\$0
65	343.110	T & D Mains - 4" & Less	\$2,446,090	1.50%	\$36,691
66	343.120	T & D Mains - AC 4" (STL)	\$0	1.50%	\$0
67	343.130	T & D Mains - Galv 1 (STL)	\$0	1.50%	\$0
68	343.200	T & D Mains - 6" to 8"	\$19,801,493	1.50%	\$297,022
69	343.210	CI - 10" & Smaller - 1900 - 1928	\$0	1.50%	\$0
70	343.220	CI - 10" & Smaller - 1929 - 1956	\$0	1.50%	\$0
71	343.230	CI - 10" & Smaller - 1957 - 1993	\$0	1.50%	\$0
72	343.240	T & D Mains - DI 6-8" (STL)	\$0	1.50%	\$0
73	343.250	T & D Mains - DI 6-10" (TN)	\$0	1.50%	\$0
74	343.260	T & D Mains - PL 6-8" (STL)	\$0	1.50%	\$0
75	343.300	T & D Mains - 10" to 16"	\$12,267,687	1.50%	\$184,015
76	343.310	T & D Mains - 18" & Greater	\$932,851	1.50%	\$13,993
77	343.320	CI - 12" (STL)	\$0	1.50%	\$0
78	343.330	CI - 16" (STL)	\$0	1.50%	\$0
79	343.340	T & D Mains - DI 12 (STL)	\$0	1.50%	\$0
80	343.350	T & D Mains - DI 16 & Greater (STL)	\$0	1.50%	\$0
81	343.360	T & D Mains - LJ 20 (STL)	\$0	1.50%	\$0
82	343.370	T & D Mains - PL 6-12 (STL)	\$0	1.50%	\$0
83	344.000	Fire Mains	\$5,220	1.50%	\$78
84	345.000	Services	\$8,709,985	3.08%	\$268,268
85	346.100	Meters - Bronze Case	\$571,457	2.43%	\$13,886
86	346.200	Meters - Plastic Case	\$10,232	2.43%	\$249

Accounting Schedule: 5

Sponsor: Keith Foster

Date: 8/16/2008

Time: 11:41 AM

Page: 2 of 3

Missouri - American Water Company
Case No. WR-2008-0311
Joplin Water District
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
87	346.300	Meters - Others	\$144,361	2.43%	\$3,508
88	346.400	Meters - Remote (ARBs)	\$52,215	2.43%	\$1,269
89	346.500	Meter Vault	\$1,008	2.43%	\$24
90	347.100	Meter Installations	\$3,512,571	2.43%	\$85,355
91	347.200	Meter Install - Other	\$0	2.43%	\$0
92	348.000	Hydrants	\$959,480	1.92%	\$18,422
93	349.000	Other Transmission & Distribution Plant	\$0	2.00%	\$0
94		TOTAL TRANSMISSION & DIST. PLANT	\$55,085,438		\$1,051,585
95		GENERAL PLANT			
96	389.000	Land and Land Rights - GP	\$717	0.00%	\$0
97	390.000	S & I - Store, Shop & Garage	\$33,343	2.40%	\$800
98	390.100	S & I - Office	\$601	2.40%	\$14
99	390.200	S & I - Leasehold	\$5,796	5.00%	\$290
100	390.300	S & I - AG	\$3,206	5.00%	\$160
101	390.400	S & I - Misc	\$80,488	2.40%	\$1,932
102	391.000	Office Furniture and Equipment	\$65,295	4.00%	\$2,612
103	391.100	Computer & Peripheral Equipment	\$336,356	14.29%	\$48,065
104	391.200	Computer Software	\$395,229	14.29%	\$56,478
105	391.300	Computer Software - Personal	\$10,293	14.29%	\$1,471
106	391.400	Computer Software Other	\$0	14.29%	\$0
107	391.500	Data Handling Equipment	\$4,349	6.67%	\$290
108	391.600	Other Office Equipment	\$5,955	6.67%	\$397
109	392.000	Trans Equip - Lt Duty Trucks	\$128,270	0.00%	\$0
110	392.100	Trans Equip - Hvy Duty Trucks	\$9,581	8.33%	\$798
111	392.200	Trans Equip - Autos	\$30,682	0.00%	\$0
112	392.300	Trans Equip - Other	\$55,379	0.00%	\$0
113	393.000	Stores Equipment	\$7,108	2.86%	\$203
114	394.000	Tools, Shop and Garage Equipment	\$616,096	5.00%	\$30,805
115	394.100	Tools, Shop & Garage - Other	\$0	5.00%	\$0
116	395.000	Laboratory Equipment	\$91,068	4.00%	\$3,643
117	395.100	Laboratory Equipment - Other	\$0	4.00%	\$0
118	396.000	Power Operated Equipment	\$257,574	6.82%	\$17,567
119	397.000	Communication Equipment - Non Tele	\$51,683	5.00%	\$2,584
120	397.100	Remote Control & Instrument	\$240,608	5.00%	\$12,030
121	397.200	Communication Equip - Tele	\$2,277	6.67%	\$152
122	398.000	Miscellaneous Equipment	\$55,970	5.00%	\$2,799
123	399.000	Other Tangible Equipment	\$0	5.00%	\$0
124		TOTAL GENERAL PLANT	\$2,487,924		\$183,090
125		Total Depreciation	\$81,792,030		\$1,742,364

Missouri - American Water Company
Case No. WR-2008-0311
Joplin Water District
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	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	302.000	Franchises and Consents	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Miscellaneous Intangible Plant	\$0	R-4	\$22,153	\$22,153	100.00%	\$0	\$22,153
5		TOTAL PLANT INTANGIBLE	\$0		\$22,153	\$22,153		\$0	\$22,153
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights - SSP	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	311.000	Structures and Improvements - SSP	\$197,353	R-8	\$0	\$197,353	100.00%	\$0	\$197,353
9	312.000	Collecting & Impounding Reservoirs	\$84,292	R-9	\$0	\$84,292	100.00%	\$0	\$84,292
10	313.000	Lake, River and Other Intakes	\$48,445	R-10	\$0	\$48,445	100.00%	\$0	\$48,445
11	314.000	Wells and Springs	\$462,792	R-11	\$0	\$462,792	100.00%	\$0	\$462,792
12	315.000	Infiltration Galleries and Tunnels	\$0	R-12	\$0	\$0	100.00%	\$0	\$0
13	316.000	Supply Mains	\$315,916	R-13	\$0	\$315,916	100.00%	\$0	\$315,916
14	316.100	Supply Mains - North Plant	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15	316.200	Supply Mains - Central Plant	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16	316.300	Supply Mains - South Plant	\$0	R-16	\$0	\$0	100.00%	\$0	\$0
17	316.400	Supply Mains - Meramec Plant	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18	317.000	Other Water Source Plant	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL SOURCE OF SUPPLY PLANT	\$1,108,798		\$0	\$1,108,798		\$0	\$1,108,798
20		PUMPING PLANT							
21	320.000	Land and Land Rights - PP	\$0	R-21	\$0	\$0	100.00%	\$0	\$0
22	321.000	Structures and Improvements - PP	\$197,583	R-22	\$0	\$197,583	100.00%	\$0	\$197,583
23	321.100	S & I - Pumps (STL)	\$0	R-23	\$0	\$0	100.00%	\$0	\$0
24	321.200	S & I - Boosters	\$0	R-24	\$0	\$0	100.00%	\$0	\$0
25	322.000	Boiler Plant Equipment	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26	323.100	Power Generation Equipment	\$13,181	R-26	\$0	\$13,181	100.00%	\$0	\$13,181
27	323.200	Power Generation Equip Other	\$6,786	R-27	\$0	\$6,786	100.00%	\$0	\$6,786
28	324.000	Steam Pumping Equipment	\$2	R-28	\$0	\$2	100.00%	\$0	\$2
29	325.000	Electric Pumping Equipment	\$1,007,419	R-29	\$0	\$1,007,419	100.00%	\$0	\$1,007,419
30	325.100	Pumping Equipment - Pre '46	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
31	325.200	Pumping Equipment - Post '46	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	325.300	Pumping Equipment - Booster	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33	326.000	Diesel Pumping Equipment	\$31,195	R-33	\$0	\$31,195	100.00%	\$0	\$31,195
34	326.100	Diesel Pumping Equipment - Stratman	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	326.200	Diesel Pumping Equip - Central	\$0	R-35	\$0	\$0	100.00%	\$0	\$0
36	327.000	Hydraulic Pumping Equipment	\$0	R-36	\$0	\$0	100.00%	\$0	\$0
37	328.100	Other Pumping Equipment	\$107,211	R-37	\$0	\$107,211	100.00%	\$0	\$107,211
38	328.200	TD Pumping Equipment	\$1,048	R-38	\$0	\$1,048	100.00%	\$0	\$1,048
39		TOTAL PUMPING PLANT	\$1,364,425		\$0	\$1,364,425		\$0	\$1,364,425
40		WATER TREATMENT PLANT							
41	330.000	Land and Land Rights - WTP	\$0	R-41	\$0	\$0	100.00%	\$0	\$0
42	331.000	Structures and Improvements - WTP	\$194,833	R-42	\$17	\$194,850	100.00%	\$0	\$194,850
43	331.100	S & I - North Plant	\$0	R-43	\$0	\$0	100.00%	\$0	\$0
44	331.200	S & I - Central 1 & 2	\$0	R-44	\$0	\$0	100.00%	\$0	\$0
45	331.300	S & I - Central 3	\$0	R-45	\$0	\$0	100.00%	\$0	\$0
46	331.400	S & I - South Plant	\$0	R-46	\$0	\$0	100.00%	\$0	\$0
47	331.500	S & I - Meramec	\$0	R-47	\$0	\$0	100.00%	\$0	\$0
48	332.000	WT Equipment-Non-Media	\$915,167	R-48	\$0	\$915,167	100.00%	\$0	\$915,167
49	332.100	WT Equipment - North Plant	\$0	R-49	\$0	\$0	100.00%	\$0	\$0
50	332.200	WT Equipment - Central 1 & 2	\$0	R-50	\$0	\$0	100.00%	\$0	\$0
51	332.300	WT Equipment - Central 3	\$0	R-51	\$0	\$0	100.00%	\$0	\$0
52	332.400	WT Equipment - South Plant	\$0	R-52	\$0	\$0	100.00%	\$0	\$0
53	332.500	WT Equipment - Meramec	\$0	R-53	\$0	\$0	100.00%	\$0	\$0
54	332.600	Other P/E Hand Equipment	\$318	R-54	\$0	\$318	100.00%	\$0	\$318
55	332.700	Equipment Filter Media	\$5,085	R-55	\$0	\$5,085	100.00%	\$0	\$5,085
56		TOTAL WATER TREATMENT PLANT	\$1,115,403		\$17	\$1,115,420		\$0	\$1,115,420
57		TRANSMISSION & DIST. PLANT							
58	340.000	Land and Land Rights - TDP	\$0	R-58	\$0	\$0	100.00%	\$0	\$0
59	341.000	Structures and Improvements - TDP	\$35,545	R-59	\$7	\$35,552	100.00%	\$0	\$35,552
60	341.100	S & I - Spec Cross	\$0	R-60	\$0	\$0	100.00%	\$0	\$0
61	342.000	Distribution Reservoirs and Standpipes	\$766,165	R-61	\$3	\$766,168	100.00%	\$0	\$766,168
62	342.100	Rsvr & Standpipe - Elev	\$187,954	R-62	\$0	\$187,954	100.00%	\$0	\$187,954
63	342.200	Rsvr & Standpipe - Ground	\$122	R-63	\$0	\$122	100.00%	\$0	\$122
64	343.000	Trans and Distr Mains - Not Classified	\$3,438,664	R-64	-\$1,031	\$3,437,633	100.00%	\$0	\$3,437,633

Missouri - American Water Company
Case No. WR-2008-0311
Joplin Water District
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
65	343.110	T & D Mains - 4" & Less	\$88,490	R-65	\$0	\$88,490	100.00%	\$0	\$88,490
66	343.120	T & D Mains - AC 4" (STL)	\$0	R-66	\$0	\$0	100.00%	\$0	\$0
67	343.130	T & D Mains - Galv 1 (STL)	\$0	R-67	\$0	\$0	100.00%	\$0	\$0
68	343.200	T & D Mains - 6" to 8"	\$898,110	R-68	\$514	\$898,624	100.00%	\$0	\$898,624
69	343.210	CI - 10" & Smaller - 1900 - 1928	\$0	R-69	\$0	\$0	100.00%	\$0	\$0
70	343.220	CI - 10" & Smaller - 1929 - 1956	\$0	R-70	\$0	\$0	100.00%	\$0	\$0
71	343.230	CI - 10" & Smaller - 1957 - 1993	\$0	R-71	\$0	\$0	100.00%	\$0	\$0
72	343.240	T & D Mains - DI 6-8" (STL)	\$0	R-72	\$0	\$0	100.00%	\$0	\$0
73	343.250	T & D Mains - DI 6-10" (TN)	\$0	R-73	\$0	\$0	100.00%	\$0	\$0
74	343.260	T & D Mains - PL 6-8" (STL)	\$0	R-74	\$0	\$0	100.00%	\$0	\$0
75	343.300	T & D Mains - 10" to 16"	\$590,094	R-75	\$68	\$590,162	100.00%	\$0	\$590,162
76	343.310	T & D Mains - 18" & Greater	\$60,937	R-76	\$27	\$60,964	100.00%	\$0	\$60,964
77	343.320	CI - 12" (STL)	\$0	R-77	\$0	\$0	100.00%	\$0	\$0
78	343.330	CI - 16" (STL)	\$0	R-78	\$0	\$0	100.00%	\$0	\$0
79	343.340	T & D Mains - DI 12 (STL)	\$0	R-79	\$0	\$0	100.00%	\$0	\$0
80	343.350	T & D Mains - DI 16 & Greater (STL)	\$0	R-80	\$0	\$0	100.00%	\$0	\$0
81	343.360	T & D Mains - LJ 20 (STL)	\$0	R-81	\$0	\$0	100.00%	\$0	\$0
82	343.370	T & D Mains - PL 6-12 (STL)	\$0	R-82	\$0	\$0	100.00%	\$0	\$0
83	344.000	Fire Mains	\$49	R-83	\$0	\$49	100.00%	\$0	\$49
84	345.000	Services	\$2,002,517	R-84	\$0	\$2,002,517	100.00%	\$0	\$2,002,517
85	346.100	Meters - Bronze Case	-\$82,609	R-85	-\$24	-\$82,633	100.00%	\$0	-\$82,633
86	346.200	Meters - Plastic Case	-\$1,825	R-86	\$0	-\$1,825	100.00%	\$0	-\$1,825
87	346.300	Meters - Others	\$105,063	R-87	\$0	\$105,063	100.00%	\$0	\$105,063
88	346.400	Meters - Remote (ARBs)	\$540	R-88	\$0	\$540	100.00%	\$0	\$540
89	346.500	Meter Vault	\$14	R-89	\$0	\$14	100.00%	\$0	\$14
90	347.100	Meter Installations	\$780,966	R-90	\$0	\$780,966	100.00%	\$0	\$780,966
91	347.200	Meter Install - Other	\$0	R-91	\$0	\$0	100.00%	\$0	\$0
92	348.000	Hydrants	\$180,096	R-92	\$4	\$180,100	100.00%	\$0	\$180,100
93	349.000	Other Transmission & Distribution Plant	\$868	R-93	\$0	\$868	100.00%	\$0	\$868
94		TOTAL TRANSMISSION & DIST. PLANT	\$9,051,760		-\$432	\$9,051,328		\$0	\$9,051,328
95		GENERAL PLANT							
96	389.000	Land and Land Rights - GP	\$0	R-96	\$0	\$0	100.00%	\$0	\$0
97	390.000	S & I - Store, Shop & Garage	\$3,813	R-97	\$0	\$3,813	100.00%	\$0	\$3,813
98	390.100	S & I - Office	\$81,327	R-98	-\$10,438	\$70,889	100.00%	\$0	\$70,889
99	390.200	S & I - Leasehold	\$1,581	R-99	-\$30	\$1,551	100.00%	\$0	\$1,551
100	390.300	S & I - AG	\$79	R-100	\$5	\$84	100.00%	\$0	\$84
101	390.400	S & I - Misc	\$3,113	R-101	\$0	\$3,113	100.00%	\$0	\$3,113
102	391.000	Office Furniture and Equipment	\$54,508	R-102	\$1,396	\$55,904	100.00%	\$227	\$56,131
103	391.100	Computer & Peripheral Equipment	\$10,813	R-103	\$12,498	\$23,311	100.00%	\$0	\$23,311
104	391.200	Computer Software	\$0	R-104	\$239,234	\$239,234	100.00%	\$0	\$239,234
105	391.300	Computer Software - Personal	-\$2,107	R-105	\$2,732	\$625	100.00%	\$0	\$625
106	391.400	Computer Software Other	\$0	R-106	\$0	\$0	100.00%	\$0	\$0
107	391.500	Data Handling Equipment	\$386	R-107	\$0	\$386	100.00%	\$0	\$386
108	391.600	Other Office Equipment	-\$15,145	R-108	\$187	-\$14,958	100.00%	\$0	-\$14,958
109	392.000	Trans Equip - Lt Duty Trucks	\$284,078	R-109	\$4,369	\$288,447	100.00%	\$0	\$288,447
110	392.100	Trans Equip - Hvy Duty Trucks	\$3,746	R-110	\$0	\$3,746	100.00%	\$0	\$3,746
111	392.200	Trans Equip - Autos	\$13,083	R-111	\$10,361	\$23,444	100.00%	\$0	\$23,444
112	392.300	Trans Equip - Other	-\$2,918	R-112	\$0	-\$2,918	100.00%	\$0	-\$2,918
113	393.000	Stores Equipment	\$9,178	R-113	\$0	\$9,178	100.00%	\$0	\$9,178
114	394.000	Tools, Shop and Garage Equipment	\$218,342	R-114	\$441	\$218,783	100.00%	\$0	\$218,783
115	394.100	Tools, Shop & Garage - Other	\$0	R-115	\$0	\$0	100.00%	\$0	\$0
116	395.000	Laboratory Equipment	\$7,860	R-116	\$0	\$7,860	100.00%	\$0	\$7,860
117	395.100	Laboratory Equipment - Other	\$0	R-117	\$0	\$0	100.00%	\$0	\$0
118	396.000	Power Operated Equipment	\$169,489	R-118	\$0	\$169,489	100.00%	\$0	\$169,489
119	397.000	Communication Equipment - Non Tele	\$12,917	R-119	\$824	\$13,741	100.00%	\$0	\$13,741
120	397.100	Remote Control & Instrument	\$6,825	R-120	\$0	\$6,825	100.00%	\$0	\$6,825
121	397.200	Communication Equip - Tele	\$31,957	R-121	\$1,065	\$33,022	100.00%	\$0	\$33,022
122	398.000	Miscellaneous Equipment	\$17,865	R-122	\$234	\$18,099	100.00%	\$0	\$18,099
123	399.000	Other Tangible Equipment	\$0	R-123	\$0	\$0	100.00%	\$0	\$0
124		TOTAL GENERAL PLANT	\$910,790		\$262,878	\$1,173,668		\$227	\$1,173,895
125		TOTAL DEPRECIATION RESERVE	\$13,551,176		\$264,616	\$13,835,792		\$227	\$13,836,019

Missouri - American Water Company
Case No. WR-2008-0311
Joplin Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
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	Miscellaneous Intangible Plant	303.000		\$22,153		\$0
	1. To Include Corporate Allocation		\$22,153		\$0	
R-42	Structures and Improvements - WTP	331.000		\$17		\$0
	1. To Include Corporate Allocation		\$17		\$0	
R-59	Structures and Improvements - TDP	341.000		\$7		\$0
	1. To Include Corporate Allocation		\$7		\$0	
R-61	Distribution Reservoirs and Standpipes	342.000		\$3		\$0
	1. To Include Corporate Allocation		\$3		\$0	
R-64	Trans and Distr Mains - Not Classified	343.000		-\$1,031		\$0
	1. To Include Corporate Allocation		-\$1,031		\$0	
R-68	T & D Mains - 6" to 8"	343.200		\$514		\$0
	1. To Include Corporate Allocation		\$514		\$0	
R-75	T & D Mains - 10" to 16"	343.300		\$68		\$0
	1. To Include Corporate Allocation		\$68		\$0	
R-76	T & D Mains - 18" & Greater	343.310		\$27		\$0
	1. To Include Corporate Allocation		\$27		\$0	
R-85	Meters - Bronze Case	346.100		-\$24		\$0
	1. To Include Corporate Allocation		-\$24		\$0	
R-92	Hydrants	348.000		\$4		\$0
	1. To Include Corporate Allocation		\$4		\$0	
R-98	S & I - Office	390.100		-\$10,438		\$0

Accounting Schedule: 7
Sponsor: Keith Foster
Date: 8/16/2008
Time: 11:42 AM
Page: 1 of 3

Missouri - American Water Company
Case No. WR-2008-0311
Joplin Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
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		-\$10,438		\$0	
R-99	S & I - Leasehold	390.200		-\$30		\$0
	1. To Include Corporate Allocation		-\$30		\$0	
R-100	S & I - AG	390.300		\$5		\$0
	1. To Include Corporate Allocation		\$5		\$0	
R-102	Office Furniture and Equipment	391.000		\$1,396		\$227
	1. To Include Corporate Allocation		\$1,396		\$0	
	2. Service Company Fixed Asset Sys (PRH)		\$0		\$227	
R-103	Computer & Peripheral Equipment	391.100		\$12,498		\$0
	1. To Include Corporate Allocation		\$12,498		\$0	
R-104	Computer Software	391.200		\$239,234		\$0
	1. To Include Corporate Allocation		\$239,234		\$0	
R-105	Computer Software - Personal	391.300		\$2,732		\$0
	1. To Include Corporate Allocation		\$2,732		\$0	
R-108	Other Office Equipment	391.600		\$187		\$0
	1. To Include Corporate Allocation		\$187		\$0	
R-109	Trans Equip - Lt Duty Trucks	392.000		\$4,369		\$0
	1. To Include Corporate Allocation		\$4,369		\$0	
R-111	Trans Equip - Autos	392.200		\$10,361		\$0
	1. To Include Corporate Allocation		\$10,361		\$0	
R-114	Tools, Shop and Garage Equipment	394.000		\$441		\$0

Missouri - American Water Company
Case No. WR-2008-0311
Joplin Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
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		\$441		\$0	
R-119	Communication Equipment - Non Tele	397.000		\$824		\$0
	1. To Include Corporate Allocation		\$824		\$0	
R-121	Communication Equip - Tele	397.200		\$1,065		\$0
	1. To Include Corporate Allocation		\$1,065		\$0	
R-122	Miscellaneous Equipment	398.000		\$234		\$0
	1. To Include Corporate Allocation		\$234		\$0	
Total Reserve Adjustments				\$284,616		\$227

Missouri - American Water Company
Case No. WR-2008-0311
Joplin Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
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	\$1,005,127	38.64	13.00	25.64	0.070247	\$70,607
3	FICA - Employee Portion	\$113,486	38.64	16.19	22.45	0.061507	\$6,980
4	Income Taxes Withheld	\$423,841	38.64	16.19	22.45	0.061507	\$26,069
5	State Income Taxes Withheld	\$0	38.64	18.19	20.45	0.056027	\$0
6	Fuel & Power	\$759,023	38.64	37.20	1.44	0.003945	\$2,994
7	Chemicals	\$270,446	38.64	38.64	0.00	0.000000	\$0
8	Materials & Supplies	\$357,646	38.64	38.64	0.00	0.000000	\$0
9	Purchased Water	\$0	38.64	42.45	-3.81	-0.010438	\$0
10	Management Fees	\$1,573,665	38.64	21.41	17.23	0.047205	\$74,285
11	Group Insurance	\$433,442	38.64	-7.50	46.14	0.126411	\$54,792
12	OPEB's	\$63,367	38.64	3.41	35.23	0.096521	\$6,116
13	Pensions	\$102,353	38.64	17.58	21.06	0.057699	\$5,906
14	401 (k) - Employer Match	\$24,685	38.64	38.82	-0.18	-0.000493	-\$12
15	Insurance Other Than Group	\$299,730	38.64	42.44	-3.80	-0.010411	-\$3,120
16	Uncollectible Accounts	\$108,887	38.64	38.64	0.00	0.000000	\$0
17	Rents	\$67,968	38.64	-9.96	48.60	0.133151	\$9,050
18	Cash Vouchers	\$292,187	38.64	21.41	17.23	0.047205	\$13,793
19	TOTAL OPERATION AND MAINT. EXPENSE	\$5,895,853					\$267,460
20	TAXES						
21	FICA - Employer Portion	\$113,486	38.64	16.19	22.45	0.061507	\$6,980
22	Federal Unemployment	\$2,880	38.64	76.38	-37.74	-0.103397	-\$298
23	State Unemployment	\$7,260	38.64	76.38	-37.74	-0.103397	-\$751
24	Property Taxes	\$551,486	38.64	182.50	-143.86	-0.394137	-\$217,361
25	Corporate Franchise	\$22,907	38.64	-77.50	116.14	0.318192	\$7,289
26	PSC Assessment	\$52,316	38.64	-31.63	70.27	0.192521	\$10,072
27	Gross Receipts Tax	\$0	22.30	47.37	-25.07	-0.068685	\$0
28	Sales Tax	\$0	0.00	8.12	-8.12	-0.022247	\$0
29	Missouri Primacy Fees	\$0	22.30	243.50	-221.20	-0.606027	\$0
30	TOTAL TAXES	\$750,335					-\$194,069
31	CWC REQ'D BEFORE RATE BASE OFFSETS						\$73,391
32	TAX OFFSET FROM RATE BASE						
33	Federal Tax Offset	\$851,238	38.64	37.00	1.64	0.004493	\$3,825
34	State Tax Offset	\$133,766	38.64	58.95	-20.31	-0.055644	-\$7,443
35	City Tax Offset	\$0	0.00	0.00	0.00	0.000000	\$0
36	Interest Expense Offset	\$1,314,353	38.64	108.85	-70.21	-0.192356	-\$252,824
37	TOTAL OFFSET FROM RATE BASE	\$2,299,357					-\$256,442
38	TOTAL CASH WORKING CAPITAL REQUIRED						-\$183,051

Missouri - American Water Company
Case No. WR-2008-0311
Joplin Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
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	\$8,849,637	See Note (1)	See Note (1)	See Note (1)	\$8,849,637	\$4,470,493	\$13,320,130	See Note (1)	See Note (1)
2	TOTAL SOURCE OF SUPPLY EXPENSES	\$362,156	\$15,934	\$346,222	\$15,335	\$377,491	\$0	\$377,491	\$19,213	\$358,278
3	TOTAL PUMPING EXPENSES	\$765,975	\$342,170	\$423,805	\$91,254	\$857,229	\$0	\$857,229	\$411,686	\$445,543
4	TOTAL WATER TREATMENT EXPENSES	\$412,998	\$31,701	\$381,297	-\$18,295	\$394,703	\$0	\$394,703	\$38,474	\$356,229
5	TOTAL TRANSMISSION & DIST. EXPENSES	\$522,662	\$428,590	\$94,072	\$233,954	\$756,616	\$0	\$756,616	\$516,633	\$239,983
6	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$318,227	\$244,822	\$73,405	\$99,163	\$417,390	\$0	\$417,390	\$277,898	\$139,492
7	TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	TOTAL ADMIN. & GENERAL EXPENSES	\$3,095,906	\$507,361	\$2,588,545	\$4,262	\$3,100,168	-\$7,744	\$3,092,424	\$542,642	\$2,549,782
10	TOTAL DEPRECIATION EXPENSE	\$1,117,398	See Note (1)	See Note (1)	See Note (1)	\$1,117,398	\$362,415	\$1,479,813	See Note (1)	See Note (1)
11	TOTAL OTHER OPERATING EXPENSE	\$620,691	\$0	\$620,691	\$118,604	\$739,295	\$0	\$739,295	-\$429	\$739,724
12	TOTAL OPERATING & MAINT. EXPENSE	\$7,216,013	\$1,570,578	\$4,528,037	\$544,277	\$7,760,290	\$354,671	\$8,114,961	\$1,806,117	\$4,829,031
13										
13	NET INCOME BEFORE TAXES	\$1,633,624	\$0	\$0	\$0	\$1,089,347	\$4,115,822	\$5,205,169	\$0	\$0
14	TOTAL INCOME TAXES	\$0	See Note (1)	See Note (1)	See Note (1)	\$0	\$1,454,574	\$1,454,574	See Note (1)	See Note (1)
15	TOTAL DEFERRED INCOME TAXES	\$249,751	See Note (1)	See Note (1)	See Note (1)	\$249,751	-\$238,268	\$11,483	See Note (1)	See Note (1)
16	NET OPERATING INCOME	\$1,383,873	\$0	\$0	\$0	\$839,596	\$2,899,516	\$3,739,112	\$0	\$0

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

Missouri - American Water Company
Case No. WR-2008-0311
Joplin Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) ÷ J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.100	Residential	\$4,492,264	See note (1)	See note (1)	Rev-2	See note (1)	\$4,492,264	100.00%	\$2,464,234	\$6,956,498	See note (1)	See note (1)
Rev-3	461.200	Commercial	\$1,785,475			Rev-3		\$1,785,475	100.00%	\$1,014,767	\$2,800,242		
Rev-4	461.300	Industrial	\$1,587,584			Rev-4		\$1,587,584	100.00%	\$626,573	\$2,214,157		
Rev-5	462.000	Private Fire	\$231,371			Rev-5		\$231,371	100.00%	\$119,566	\$350,937		
Rev-6	463.000	Public Fire	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7	464.000	Public Authorities	\$229,514			Rev-7		\$229,514	100.00%	\$235,719	\$465,233		
Rev-8	466.000	Sales for Resale	\$328,705			Rev-8		\$328,705	100.00%	-\$36,723	\$291,982		
Rev-9	467.000	Misc Sales Billed	\$1,121			Rev-9		\$1,121	100.00%	\$0	\$1,121		
Rev-10	468.000	Misc. Unmetered Revenues	-\$42,360			Rev-10		-\$42,360	100.00%	\$42,805	\$445		
Rev-11	469.000	Miscellaneous Service Revenues	\$235,963			Rev-11		\$235,963	100.00%	\$3,552	\$239,515		
Rev-12	493.000	Other Water Revenue - Oper. Rev.	\$0			Rev-12		\$0	100.00%	\$0	\$0		
Rev-13		TOTAL OPERATING REVENUES	\$8,849,637					\$8,849,637		\$4,470,493	\$13,320,130		
1		SOURCE OF SUPPLY EXPENSES											
2	600.000	Supervision & Engineering Oper SS	\$0	\$0	\$0	E-2	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
3	601.000	Labor & Exp Oper - Labor & Misc	\$19,383	\$0	\$19,383	E-3	\$0	\$19,383	100.00%	\$0	\$19,383	\$0	\$19,383
4	602.000	Purchased Water	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	603.100	Misc Exp Oper - Fuel & Power	\$324,491	\$0	\$324,491	E-5	\$12,056	\$336,547	100.00%	\$0	\$336,547	\$0	\$336,547
6	603.200	Misc Exp Oper	\$0	\$0	\$0	E-6	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
7	604.000	Rents	\$0	\$0	\$0	E-7	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
8	610.000	Super & Eng Mtce	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	611.000	Structures & Improvments Mtce	\$0	\$0	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10	612.000	Collect & Impound Reservoirs Mtce	\$0	\$0	\$0	E-10	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
11	613.000	Lake, River & Other Intakes Mtce	\$0	\$0	\$0	E-11	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
12	614.000	Wells & Springs Mtce	\$0	\$0	\$0	E-12	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
13	615.000	Infiltration Galleries & Tunnels Mtce	\$0	\$0	\$0	E-13	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
14	616.000	Supply Mains Mtce	\$0	\$0	\$0	E-14	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
15	617.000	Misc Plant Mtce - Labor & Mtce	\$18,282	\$15,934	\$2,348	E-15	\$3,279	\$21,561	100.00%	\$0	\$21,561	\$19,213	\$2,348
16		TOTAL SOURCE OF SUPPLY EXPENSES	\$362,156	\$15,934	\$346,222		\$15,335	\$377,491		\$0	\$377,491	\$19,213	\$358,278
17		PUMPING EXPENSES											
18	620.000	Supervision & Engineering Oper	\$18,289	\$18,289	\$0	E-18	\$3,772	\$22,061	100.00%	\$0	\$22,061	\$22,061	\$0
19	622.000	Power Production Expense	\$142	\$0	\$142	E-19	\$0	\$142	100.00%	\$0	\$142	\$0	\$142
20	623.000	Purchased Power	\$391,521	\$0	\$391,521	E-20	\$22,020	\$413,541	100.00%	\$0	\$413,541	\$0	\$413,541
21	624.000	Pumping Expense - Labor	\$285,325	\$284,487	\$838	E-21	\$57,392	\$342,717	100.00%	\$0	\$342,717	\$341,879	\$838
22	626.000	Misc. Pumping Expense	\$5,283	\$0	\$5,283	E-22	\$228	\$5,511	100.00%	\$0	\$5,511	\$228	\$5,283
23	627.000	Rents - PE	\$282	\$0	\$282	E-23	-\$282	\$0	100.00%	\$0	\$0	\$0	\$0
24	630.000	Supervision & Engineering Mtce	\$0	\$0	\$0	E-24	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
25	631.000	Structures & Improvements Mtce	\$0	\$0	\$0	E-25	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
26	632.000	Power Production Equip	\$0	\$0	\$0	E-26	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
27	633.000	Mtce of Pumping Equipment - Labor & Mtce	\$65,133	\$39,394	\$25,739	E-27	\$8,124	\$73,257	100.00%	\$0	\$73,257	\$47,518	\$25,739
28		TOTAL PUMPING EXPENSES	\$765,975	\$342,170	\$423,805		\$91,254	\$857,229		\$0	\$857,229	\$411,686	\$445,543
29		WATER TREATMENT EXPENSES											
30	640.000	Supervision & Engineering Oper - WTE	-\$1,073	-\$1,073	\$0	E-30	\$0	-\$1,073	100.00%	\$0	-\$1,073	-\$1,073	\$0
31	641.000	Chemicals - WTE	\$292,791	\$0	\$292,791	E-31	-\$22,345	\$270,446	100.00%	\$0	\$270,446	\$0	\$270,446
32	642.000	Operation Labor & Expenses - WTE	\$27,719	\$0	\$27,719	E-32	\$0	\$27,719	100.00%	\$0	\$27,719	\$0	\$27,719
33	643.100	Misc Expenses - Fuel & Power	\$6,619	\$0	\$6,619	E-33	\$497	\$7,116	100.00%	\$0	\$7,116	\$0	\$7,116
34	643.200	Misc Expenses - Waste Disposal	\$21,769	\$0	\$21,769	E-34	-\$3,220	\$18,549	100.00%	\$0	\$18,549	\$0	\$18,549
35	643.300	Misc Operation Expense	\$7,031	\$0	\$7,031	E-35	\$0	\$7,031	100.00%	\$0	\$7,031	\$0	\$7,031
36	644.000	Rents - WTE	\$41	\$0	\$41	E-36	\$0	\$41	100.00%	\$0	\$41	\$0	\$41

Missouri - American Water Company
Case No. WR-2008-0311
Joplin Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
37	650.000	Supervision & Engineering Mtce WT	\$32,774	\$32,774	\$0	E-37	\$6,773	\$39,547	100.00%	\$0	\$39,547	\$39,547	\$0
38	651.000	Structure & Improvement - Labor & Mtce	\$0	\$0	\$0	E-38	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
39	652.000	WT Equipment Mtce. - Labor & Mtce	\$25,327	\$0	\$25,327	E-39	\$0	\$25,327	100.00%	\$0	\$25,327	\$0	\$25,327
40		TOTAL WATER TREATMENT EXPENSES	\$412,998	\$31,701	\$381,297		-\$18,295	\$394,703		\$0	\$394,703	\$38,474	\$356,229
41		TRANSMISSION & DIST. EXPENSES											
42	660.000	Supervision & Engineering Oper - TDE	\$10,756	\$10,756	\$0	E-42	\$2,206	\$12,962	100.00%	\$0	\$12,962	\$12,962	\$0
43	661.000	Storage Facilities Expenses - Labor & Misc	\$0	\$0	\$0	E-43	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
44	662.000	Trans & Distr Lines Exp - Labor & Misc	\$91,758	\$76,039	\$15,719	E-44	\$15,589	\$107,347	100.00%	\$0	\$107,347	\$91,628	\$15,719
45	663.000	Meter Expenses	\$171,210	\$169,748	\$1,462	E-45	\$35,086	\$206,296	100.00%	\$0	\$206,296	\$204,834	\$1,462
46	664.000	Customer Installations Exp - Labor & Misc	\$3,418	\$3,418	\$0	E-46	\$703	\$4,121	100.00%	\$0	\$4,121	\$4,121	\$0
47	665.100	Misc. Expenses - Labor & Misc	\$29,045	\$14,681	\$14,364	E-47	\$3,024	\$32,069	100.00%	\$0	\$32,069	\$17,705	\$14,364
48	665.200	Misc. T&D Exp-Fuel & Power	\$1,103	\$0	\$1,103	E-48	\$22	\$1,125	100.00%	\$0	\$1,125	\$0	\$1,125
49	666.000	Rents - TDE	\$0	\$0	\$0	E-49	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
50	670.000	Supervision & Engineering Mtce	\$0	\$0	\$0	E-50	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
51	671.100	Structures & Improvements - Labor & Mtce	\$0	\$0	\$0	E-51	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
52	672.000	Dist. Reservoirs & Standpipes	\$0	\$0	\$0	E-52	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
53	673.000	TD Main - Labor & Mtce	\$127,347	\$127,347	\$0	E-53	\$25,991	\$153,338	100.00%	\$0	\$153,338	\$153,338	\$0
54	674.000	Fire Main - Labor & Mtce	\$0	\$0	\$0	E-54	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
55	675.000	Services	\$3,797	\$3,797	\$0	E-55	\$776	\$4,573	100.00%	\$0	\$4,573	\$4,573	\$0
56	676.000	Meters - Labor & Mtce	\$11,480	\$4,313	\$7,167	E-56	\$861	\$12,341	100.00%	\$0	\$12,341	\$5,174	\$7,167
57	677.000	Hydrants - Labor & Mtce	\$18,491	\$18,491	\$0	E-57	\$3,807	\$22,298	100.00%	\$0	\$22,298	\$22,298	\$0
58	678.000	Misc Plant Mtce - Labor & Mtce	\$54,257	\$0	\$54,257	E-58	\$145,889	\$200,146	100.00%	\$0	\$200,146	\$0	\$200,146
59		TOTAL TRANSMISSION & DIST. EXPENSES	\$522,662	\$428,590	\$94,072		\$233,954	\$756,616		\$0	\$756,616	\$516,633	\$239,983
60		CUSTOMER ACCOUNTS EXPENSE											
61	901.000	Supervision - CAE	\$0	\$0	\$0	E-61	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
62	902.100	Meter Reading Expenses - Labor & Misc	\$144,631	\$144,631	\$0	E-62	\$29,825	\$174,456	100.00%	\$0	\$174,456	\$174,456	\$0
63	902.200	Meter Reading Expenses - Cust Acctg	\$0	\$0	\$0	E-63	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
64	903.000	Cust Rec & Collection Exp - Labor & Acctg	\$95,062	\$95,062	\$0	E-64	\$20,159	\$115,221	100.00%	\$0	\$115,221	\$95,062	\$20,159
65	904.000	Uncollectible Accounts - CAE	\$62,959	\$0	\$62,959	E-65	\$45,928	\$108,887	100.00%	\$0	\$108,887	\$0	\$108,887
66	905.100	Misc Cust Accts Exp - Labor & Acctg	\$15,575	\$5,129	\$10,446	E-66	\$3,251	\$18,826	100.00%	\$0	\$18,826	\$8,380	\$10,446
67	905.200	Misc Cust Accts Exp - Fuel & Power	\$0	\$0	\$0	E-67	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
68		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$318,227	\$244,822	\$73,405		\$99,163	\$417,390		\$0	\$417,390	\$277,898	\$139,492
69		CUSTOMER SERVICE EXPENSES											
70	907.000	Customer Service & Information Expenses	\$0	\$0	\$0	E-70	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
71		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
72		SALES PROMOTION EXPENSES											
73	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-73	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
74		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
75		ADMIN. & GENERAL EXPENSES											
76	920.000	Admin. & General Salaries	\$324,886	\$324,886	\$0	E-76	\$59,456	\$384,342	100.00%	\$0	\$384,342	\$384,342	\$0
77	921.100	Other Supplies & Exp - Fuel & Power	\$595	\$0	\$595	E-77	\$167	\$762	100.00%	\$0	\$762	\$0	\$762
78	921.200	General Office Exp - Other Supplies	\$48,095	\$0	\$48,095	E-78	\$0	\$48,095	100.00%	\$0	\$48,095	\$0	\$48,095
79	921.300	Misc. Office Expense - Other Supplies	\$49,745	\$0	\$49,745	E-79	\$7,280	\$57,025	100.00%	\$0	\$57,025	\$0	\$57,025
80	923.100	Outside Services - Mgt Fees	\$1,526,719	\$0	\$1,526,719	E-80	\$0	\$1,526,719	100.00%	\$0	\$1,526,719	\$0	\$1,526,719
81	923.200	Outside Services - Misc Exp	\$66,518	\$0	\$66,518	E-81	\$0	\$66,518	100.00%	-\$7,744	\$58,774	-\$7,744	\$66,518
82	923.300	Outside Services - Mtce Exp	\$6,177	\$0	\$6,177	E-82	-\$3,710	\$2,467	100.00%	\$0	\$2,467	\$0	\$2,467
83	923.400	Audit & Legal Fees	\$0	\$0	\$0	E-83	\$0	\$0	100.00%	\$0	\$0	\$0	\$0

Missouri - American Water Company
Case No. WR-2008-0311
Joplin Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
84	924.100	Property Insurance - Ins Other Than Group	\$290,928	\$0	\$290,928	E-84	\$0	\$290,928	100.00%	\$0	\$290,928	\$0	\$290,928
85	924.200	Property Insurance - Misc	\$11,703	\$0	\$11,703	E-85	\$0	\$11,703	100.00%	\$0	\$11,703	\$0	\$11,703
86	925.000	Injuries & Damages - Misc	\$433	\$0	\$433	E-86	\$0	\$433	100.00%	\$0	\$433	\$0	\$433
87	926.100	Group Insurance Oper AG	\$344,879	\$0	\$344,879	E-87	\$0	\$344,879	100.00%	\$0	\$344,879	\$0	\$344,879
88	926.200	Pensions	\$128,361	\$128,361	\$0	E-88	-\$35,996	\$92,365	100.00%	\$0	\$92,365	\$92,365	\$0
89	926.300	Employee Pension & Benefits - Misc	\$54,114	\$54,114	\$0	E-89	\$21,210	\$75,324	100.00%	\$0	\$75,324	\$75,324	\$0
90	927.000	Franchise Requirements	\$0	\$0	\$0	E-90	\$2,359	\$2,359	100.00%	\$0	\$2,359	\$0	\$2,359
91	928.100	Regulatory Commission Exp	\$4,219	\$0	\$4,219	E-91	-\$3,490	\$729	100.00%	\$0	\$729	\$0	\$729
92	928.200	Amort of Other Regulatory Exp	\$0	\$0	\$0	E-92	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
93	930.100	Goodwill Advertising Exp	\$523	\$0	\$523	E-93	-\$514	\$9	100.00%	\$0	\$9	\$0	\$9
94	930.200	Misc. General Expense	\$196,668	\$0	\$196,668	E-94	-\$23,741	\$172,927	100.00%	\$0	\$172,927	-\$1,645	\$174,572
95	930.300	Research & Development	\$0	\$0	\$0	E-95	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
96	931.000	Rents -AG	\$29,754	\$0	\$29,754	E-96	-\$18,759	\$10,995	100.00%	\$0	\$10,995	\$0	\$10,995
97	932.000	Mtce of General Plant	\$11,589	\$0	\$11,589	E-97	\$0	\$11,589	100.00%	\$0	\$11,589	\$0	\$11,589
98		TOTAL ADMIN. & GENERAL EXPENSES	\$3,095,906	\$507,361	\$2,588,545		\$4,262	\$3,100,168		-\$7,744	\$3,092,424	\$542,642	\$2,549,782
99		DEPRECIATION EXPENSE											
100	403.000	Depreciation Expense, Dep. Exp.	\$1,117,398	See note (1)	See note (1)	E-100	See note (1)	\$1,117,398	100.00%	\$624,966	\$1,742,364	See note (1)	See note (1)
101	403.100	Depreciation on CIAC	\$0			E-101		\$0	100.00%	-\$262,551	-\$262,551		
102	403.200	Cost of Removal	\$0			E-102		\$0	100.00%	\$0	\$0		
103		TOTAL DEPRECIATION EXPENSE	\$1,117,398	\$0	\$0		\$0	\$1,117,398		\$362,415	\$1,479,813	\$0	\$0
104		OTHER OPERATING EXPENSES											
105	403.900	Amortization - Other UP	\$6,646	\$0	\$6,646	E-105	\$0	\$6,646	100.00%	\$0	\$6,646	\$0	\$6,646
106	404.000	Amortization - Intangible Fin	\$8,342	\$0	\$8,342	E-106	\$0	\$8,342	100.00%	\$0	\$8,342	\$0	\$8,342
107	408.000	PSC Assessment - Water	\$52,316	\$0	\$52,316	E-107	\$13,648	\$65,964	100.00%	\$0	\$65,964	\$0	\$65,964
108	0.000	Property Taxes	\$446,659	\$0	\$446,659	E-108	\$105,385	\$552,044	100.00%	\$0	\$552,044	\$0	\$552,044
109	0.000	FICA	\$95,204	\$0	\$95,204	E-109	-\$429	\$94,775	100.00%	\$0	\$94,775	-\$429	\$95,204
110	0.000	FUTA	\$2,377	\$0	\$2,377	E-110	\$0	\$2,377	100.00%	\$0	\$2,377	\$0	\$2,377
111	408.000	SUTA	\$4,901	\$0	\$4,901	E-111	\$0	\$4,901	100.00%	\$0	\$4,901	\$0	\$4,901
112	408.000	Other Taxes & Licenses	\$4,246	\$0	\$4,246	E-112	\$0	\$4,246	100.00%	\$0	\$4,246	\$0	\$4,246
113	408.000	Gross Receipt Taxes	\$0	\$0	\$0	E-113	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
114		TOTAL OTHER OPERATING EXPENSE	\$620,691	\$0	\$620,691		\$118,604	\$739,295		\$0	\$739,295	-\$429	\$739,724
115		TOTAL OPERATING & MAINT. EXPENSE	\$7,216,013	\$1,570,578	\$4,528,037		\$544,277	\$7,760,290		\$354,671	\$8,114,961	\$1,806,117	\$4,829,031
116		NET INCOME BEFORE TAXES	\$1,633,624					\$1,089,347		\$4,115,822	\$5,205,169		
117		INCOME TAXES											
118	409.000	Current Income Taxes	\$0	See note (1)	See note (1)	E-118	See note (1)	\$0	100.00%	\$1,454,574	\$1,454,574	See note (1)	See note (1)
119		TOTAL INCOME TAXES	\$0					\$0		\$1,454,574	\$1,454,574		
120		DEFERRED INCOME TAXES											
121	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$251,019	See note (1)	See note (1)	E-121	See note (1)	\$251,019	100.00%	-\$201,575	\$49,444	See note (1)	See note (1)
122	412.000	Amortization of Deferred ITC	-\$1,268			E-122		-\$1,268	100.00%	-\$36,693	-\$37,961		
123		TOTAL DEFERRED INCOME TAXES	\$249,751					\$249,751		-\$238,268	\$11,483		
124		NET OPERATING INCOME	\$1,383,873					\$839,596		\$2,899,616	\$3,739,112		

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

Missouri - American Water Company
Case No. WR-2008-0311
Joplin Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
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	461.100	\$0	\$0	\$0	\$0	\$2,464,234	\$2,464,234
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$2,464,234	
	2. To Normalize & Annualize Revenue		\$0	\$0		\$0	\$0	
Rev-3	Commercial	461.200	\$0	\$0	\$0	\$0	\$1,014,767	\$1,014,767
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	\$1,014,767	
	2. To Include Corporate Allocation		\$0	\$0		\$0	\$0	
Rev-4	Industrial	461.300	\$0	\$0	\$0	\$0	\$626,573	\$626,573
	1. To Annualize Industrial Revenue		\$0	\$0		\$0	\$626,573	
	2. To Normalize Revenues		\$0	\$0		\$0	\$0	
Rev-5	Private Fire	462.000	\$0	\$0	\$0	\$0	\$119,566	\$119,566
	To Normalize & Annualize Revenues (Boateng)		\$0	\$0		\$0	\$119,566	
Rev-7	Public Authorities	464.000	\$0	\$0	\$0	\$0	\$235,719	\$235,719
	1. To Normalize & Annualize Revenues (Boateng)		\$0	\$0		\$0	\$235,719	
Rev-8	Sales for Resale	466.000	\$0	\$0	\$0	\$0	-\$36,723	-\$36,723
	1. To Normalize & Annualize Revenues (Boateng)		\$0	\$0		\$0	-\$36,723	

Accounting Schedule: 10
Sponsor: Paul R. Harrison
Date: 8/16/2008
Time: 11:42 AM
Page: 1 of 11

Missouri - American Water Company
Case No. WR-2008-0311
Joplin Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
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-10	Misc. Unmetered Revenues	468.000	\$0	\$0	\$0	\$0	\$42,805	\$42,805
	1. To Remove Unbilled Revenues (Boateng)		\$0	\$0		\$0	\$42,805	
Rev-11	Miscellaneous Service Revenues	469.000	\$0	\$0	\$0	\$0	\$3,552	\$3,552
	1. Corporate Revs for AWR Water-Line Protect (PRH)		\$0	\$0		\$0	\$3,552	
E-5	Misc Exp Oper - Fuel & Power	603.100	\$0	\$12,056	\$12,056	\$0	\$0	\$0
	1. To Annualize Fuel & Power Expense (Foster)		\$0	\$12,056		\$0	\$0	
E-15	Misc Plant Mtce - Labor & Mtce	617.000	\$3,279	\$0	\$3,279	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$3,344	\$0		\$0	\$0	
	2. To Normalize Overtime Expense (Eaves)		-\$60	\$0		\$0	\$0	
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$5	\$0		\$0	\$0	
E-18	Supervision & Engineering Oper	620.000	\$3,772	\$0	\$3,772	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$3,846	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$69	\$0		\$0	\$0	
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$5	\$0		\$0	\$0	
E-20	Purchased Power	623.000	\$0	\$22,020	\$22,020	\$0	\$0	\$0

Missouri - American Water Company
Case No. WR-2008-0311
Joplin Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Adjustments to Income Statement Detail

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	1. To Annualize Fuel & Power Expense (Foster)		\$0	\$22,020		\$0	\$0	
E-21	Pumping Expense - Labor	624.000	\$57,392	\$0	\$57,392	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$58,525	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$1,053	\$0		\$0	\$0	
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$80	\$0		\$0	\$0	
E-22	Misc. Pumping Expense	626.000	\$228	\$0	\$228	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$232	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$4	\$0		\$0	\$0	
E-23	Rents - PE	627.000	\$0	-\$282	-\$282	\$0	\$0	\$0
	1. To Annualize Equipment Lease Expense (Eaves)		\$0	-\$282		\$0	\$0	
E-27	Mtce of Pumping Equipment - Labor & Mtce	633.000	\$8,124	\$0	\$8,124	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$8,284	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$149	\$0		\$0	\$0	
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$11	\$0		\$0	\$0	
E-31	Chemicals - WTE	641.000	\$0	-\$22,345	-\$22,345	\$0	\$0	\$0

Accounting Schedule: 10
Sponsor: Paul R. Harrison
Date: 8/16/2008
Time: 11:42 AM
Page: 3 of 11

Missouri - American Water Company
Case No. WR-2008-0311
Joplin Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Adjustments to Income Statement Detail

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	1. To Annualize Chemical Expense (Boateng)		\$0	-\$22,345		\$0	\$0	
E-33	Misc Expenses - Fuel & Power	643.100	\$0	\$497	\$497	\$0	\$0	\$0
	1. To Annualize Fuel & Power Expense (Foster)		\$0	\$497		\$0	\$0	
E-34	Misc Expenses - Waste Disposal	643.200	\$0	-\$3,220	-\$3,220	\$0	\$0	\$0
	1. To Annualize Waste Disposal Expense (Eaves)		\$0	-\$3,220		\$0	\$0	
E-37	Supervision & Engineering Mtce WT	650.000	\$6,773	\$0	\$6,773	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$6,907	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$124	\$0		\$0	\$0	
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$10	\$0		\$0	\$0	
E-42	Supervision & Engineering Oper - TDE	660.000	\$2,206	\$0	\$2,206	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$2,250	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$40	\$0		\$0	\$0	
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$4	\$0		\$0	\$0	
E-44	Trans & Distr Lines Exp - Labor & Misc	662.000	\$15,589	\$0	\$15,589	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$15,897	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$286	\$0		\$0	\$0	

Missouri - American Water Company
Case No. WR-2008-0311
Joplin Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Adjustments to Income Statement Detail

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	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$22	\$0		\$0	\$0	
E-45	Meter Expenses	663.000	\$35,086	\$0	\$35,086	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$35,779	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$644	\$0		\$0	\$0	
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$49	\$0		\$0	\$0	
E-46	Customer Installations Exp - Labor & Misc	664.000	\$703	\$0	\$703	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$717	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$14	\$0		\$0	\$0	
E-47	Misc. Expenses - Labor & Misc	665.100	\$3,024	\$0	\$3,024	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$3,083	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$55	\$0		\$0	\$0	
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$4	\$0		\$0	\$0	
E-48	Misc. T&D Exp-Fuel & Power	665.200	\$0	\$22	\$22	\$0	\$0	\$0
	1. To Annualize Fuel & Power Expense (Foster)		\$0	\$22		\$0	\$0	
E-53	TD Main - Labor & Mtce	673.000	\$25,991	\$0	\$25,991	\$0	\$0	\$0

Missouri - American Water Company
Case No. WR-2008-0311
Joplin Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Adjustments to Income Statement Detail

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	1. To Annualize Payroll (Eaves)		\$26,505	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$477	\$0		\$0	\$0	
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$37	\$0		\$0	\$0	
E-55	Services	675.000	\$776	\$0	\$776	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$791	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$15	\$0		\$0	\$0	
E-56	Meters - Labor & Mtce	676.000	\$861	\$0	\$861	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$878	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$17	\$0		\$0	\$0	
E-57	Hydrants - Labor & Mtce	677.000	\$3,807	\$0	\$3,807	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$3,882	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$75	\$0		\$0	\$0	
E-58	Misc Plant Mtce - Labor & Mtce	678.000	\$0	\$145,889	\$145,889	\$0	\$0	\$0
	1. To Annualize Tank Painting Expense (Bolin)		\$0	\$145,889		\$0	\$0	
E-62	Meter Reading Expenses - Labor & Misc	902.100	\$29,825	\$0	\$29,825	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$30,414	\$0		\$0	\$0	

Missouri - American Water Company
Case No. WR-2008-0311
Joplin Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Adjustments to Income Statement Detail

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	2. To Normalize Overtime Expense (Eaves)		-\$547	\$0		\$0	\$0	
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$42	\$0		\$0	\$0	
E-64	Cust Rec & Collection Exp - Labor & Acctg	903.000	\$0	\$20,159	\$20,159	\$0	\$0	\$0
	1. To Annualize Postage Expense (Foster)		\$0	\$20,159		\$0	\$0	
	2. To Annualize Payroll		\$0	\$0		\$0	\$0	
	3. To Normalize Overtime		\$0	\$0		\$0	\$0	
	0		\$0	\$0		\$0	\$0	
E-65	Uncollectible Accounts - CAE	904.000	\$0	\$45,928	\$45,928	\$0	\$0	\$0
	1. To Annualize Uncollectible Accounts (Boateng)		\$0	\$45,928		\$0	\$0	
E-66	Misc Cust Accts Exp - Labor & Acctg	905.100	\$3,251	\$0	\$3,251	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$3,316	\$0		\$0	\$0	
	2. To Normalize Overtime Expense (Eaves)		-\$65	\$0		\$0	\$0	
E-76	Admin. & General Salaries	920.000	\$59,456	\$0	\$59,456	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$68,685	\$0		\$0	\$0	
	2. To Remove Payroll Related to Lobbying (Bolin)		-\$7,898	\$0		\$0	\$0	
	3. To Normalize Overtime Expense (Eaves)		-\$1,236	\$0		\$0	\$0	

Missouri - American Water Company
Case No. WR-2008-0311
Joplin Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Adjustments to Income Statement Detail

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	4. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$95	\$0		\$0	\$0	
E-77	Other Supplies & Exp - Fuel & Power	921.100	\$0	\$167	\$167	\$0	\$0	\$0
	1. To Annualize Fuel & Power Expense (Foster)		\$0	\$167		\$0	\$0	
E-79	Misc. Office Expense - Other Supplies	921.300	\$0	\$7,280	\$7,280	\$0	\$0	\$0
	1. To Annualize Regulatory Asset Expense (Eaves)		\$0	\$8,233		\$0	\$0	
	2. To Remove Disallowed Dues & Donations (Foster)		\$0	-\$953		\$0	\$0	
E-81	Outside Services - Misc Exp	923.200	\$0	\$0	\$0	-\$7,744	\$0	-\$7,744
	1. To Adjust Belleville Lab Allocation Costs (Harrison)		\$0	\$0		-\$23,115	\$0	
	2. To Adjust Corporate Svc Company Mgt Fees (PRH)		\$0	\$0		-\$284,359	\$0	
	3. To Adjust Corporate Svc Company Mgt Fees (PRH)		\$0	\$0		\$299,730	\$0	
E-82	Outside Services - Mtce Exp	923.300	\$0	-\$3,710	-\$3,710	\$0	\$0	\$0
	1. To Remove Pre-tracker Costs (Bolin)		\$0	-\$3,710		\$0	\$0	
E-88	Pensions	926.200	-\$35,996	\$0	-\$35,996	\$0	\$0	\$0
	1. To Annualize Pension Expense (Eaves)		-\$35,996	\$0		\$0	\$0	
E-89	Employee Pension & Benefits - Misc	926.300	\$21,210	\$0	\$21,210	\$0	\$0	\$0

Accounting Schedule: 10
Sponsor: Paul R. Harrison
Date: 8/16/2008
Time: 11:42 AM
Page: 8 of 11

Missouri - American Water Company
Case No. WR-2008-0311
Joplin Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Adjustments to Income Statement Detail

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	1. To Remove Benefits Related to Lobbying (Bolin)		-738	\$0		\$0	\$0	
	2. To Annualize OPEB Expense (Eaves)		\$21,948	\$0		\$0	\$0	
E-90	Franchise Requirements	927.000	\$0	\$2,359	\$2,359	\$0	\$0	\$0
	1. To Annualize Corporate Franchise Tax (Foster)		\$0	\$2,359		\$0	\$0	
E-91	Regulatory Commission Exp	928.100	\$0	-\$3,490	-\$3,490	\$0	\$0	\$0
	1. To Adjust Rate Case Expense (Eaves)		\$0	-\$3,490		\$0	\$0	
E-93	Goodwill Advertising Exp	930.100	\$0	-\$514	-\$514	\$0	\$0	\$0
	1. To Remove Disallowed Advertising Expense (Foster)		\$0	-\$514		\$0	\$0	
E-94	Misc. General Expense	930.200	-\$1,645	-\$22,096	-\$23,741	\$0	\$0	\$0
	1. To Annualize Transportation Expense (Eaves)		\$0	-\$9,438		\$0	\$0	
	2. To Remove Lobbying Expense (Bolin)		-\$1,645	\$0		\$0	\$0	
	3. To Remove Disall. Ad, Charitable Donations (Foster)		\$0	-\$3,147		\$0	\$0	
	4. To Remove Disallowed Dues & Donations (Foster)		\$0	-\$9,511		\$0	\$0	
E-96	Rents -AG	931.000	\$0	-\$18,759	-\$18,759	\$0	\$0	\$0
	1. To Annualize Building Lease Expense (Eaves)		\$0	\$2,780		\$0	\$0	

Missouri - American Water Company
Case No. WR-2008-0311
Joplin Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
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	2. To Annualize Equipment Lease Expense (Eaves)		\$0	-\$21,539		\$0	\$0	
E-100	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$624,966	\$624,966
	To Annualize Depreciation Expense		\$0	\$0		\$0	\$624,966	
	2. To Annualize Transportation & Power Equipment		\$0	\$0		\$0	\$0	
E-101	Depreciation on CIAC	403.100	\$0	\$0	\$0	\$0	-\$262,551	-\$262,551
	1. To Annualize Depreciation on CIAC (Eaves)		\$0	\$0		\$0	-\$262,551	
E-107	PSC Assessment - Water	408.000	\$0	\$13,648	\$13,648	\$0	\$0	\$0
	1. To Annualize PSC Assessment (Bolin)		\$0	\$13,648		\$0	\$0	
E-108	Property Taxes		\$0	\$105,385	\$105,385	\$0	\$0	\$0
	1. To Annualize Property Tax Expense (Foster)		\$0	\$105,385		\$0	\$0	
E-109	FICA		-\$429	\$0	-\$429	\$0	\$0	\$0
	1. To Remove Payroll Tax Related to Lobbying (Bolin)		-\$429	\$0		\$0	\$0	
E-118	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	\$1,454,574	\$1,454,574
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$1,454,574	
E-121	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	\$201,675	\$201,675

Missouri - American Water Company
Case No. WR-2008-0311
Joplin Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
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	1. To Adjust Deferred Income Taxes (Harrison)		\$0	\$0		\$0	-\$201,575	
E-122	Amortization of Deferred ITC	412.000	\$0	\$0	\$0	\$0	-\$36,693	-\$36,693
	1. To Adjust Deferred ITC (Harrison)		\$0	\$0		\$0	-\$36,693	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$4,470,493	\$4,470,493
Total Operating & Maint. Expense			\$243,283	\$300,994	\$544,277	-\$7,744	\$362,415	\$354,671

Missouri - American Water Company
Case No. WR-2008-0311
Joplin Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
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
1	NET OPERATING INCOME		\$3,739,112	\$2,902,850	\$2,985,480	\$3,068,496
2	ADD TO NET OPERATING INCOME					
3	Current Income Taxes		\$1,454,574	\$933,519	\$985,004	\$1,036,729
4	Deferred Income Taxes from Inc. Statement					
5	Deferred Income Tax Expense		\$49,444	\$49,444	\$49,444	\$49,444
6	ITC Amortization		-\$37,961	-\$37,961	-\$37,961	-\$37,961
7	TOTAL NET INCOME BEFORE TAXES		\$5,205,169	\$3,847,852	\$3,981,967	\$4,116,708
8	ADD TO NET INCOME BEFORE TAXES					
9	Book Depreciation Expense		\$1,479,813	\$1,479,813	\$1,479,813	\$1,479,813
10	Misc. Non-deductible Expenses		\$879	\$879	\$879	\$879
11	TOTAL ADD TO NET INCOME BEFORE TAXES		\$1,480,692	\$1,480,692	\$1,480,692	\$1,480,692
12	SUBT. FROM NET INC. BEFORE TAXES					
13	Interest Expense calculated at the Rate of	3.4040%	\$1,314,353	\$1,314,353	\$1,314,353	\$1,314,353
14	Tax Straight-Line Depreciation		\$1,479,813	\$1,479,813	\$1,479,813	\$1,479,813
15	Excess Tax Depreciation		\$102,619	\$102,619	\$102,619	\$102,619
16	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$2,896,785	\$2,896,785	\$2,896,785	\$2,896,785
17	NET TAXABLE INCOME		\$3,789,076	\$2,431,759	\$2,565,874	\$2,700,615
18	PROVISION FOR FED. INCOME TAX					
19	Net Taxable Inc. - Fed. Inc. Tax		\$3,789,076	\$2,431,759	\$2,565,874	\$2,700,615
20	Deduct Missouri Income Tax at the Rate of	100.000%	\$197,535	\$126,774	\$133,766	\$140,790
21	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
22	Federal Taxable Income - Fed. Inc. Tax		\$3,591,541	\$2,304,985	\$2,432,108	\$2,559,825
23	Federal Income Tax at the Rate of	35.000%	\$1,257,039	\$806,745	\$851,238	\$895,939
24	PROVISION FOR MO. INCOME TAX					
25	Net Taxable Income - MO. Inc. Tax		\$3,789,076	\$2,431,759	\$2,565,874	\$2,700,615
26	Deduct Federal Income Tax at the Rate of	50.000%	\$628,520	\$403,373	\$425,619	\$447,970
27	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
28	Missouri Taxable Income - MO. Inc. Tax		\$3,160,556	\$2,028,386	\$2,140,255	\$2,252,645
29	Missouri Income Tax at the Rate of	6.250%	\$197,535	\$126,774	\$133,766	\$140,790
30	PROVISION FOR CITY INCOME TAX					
31	Net Taxable Income - City Inc. Tax		\$3,789,076	\$2,431,759	\$2,565,874	\$2,700,615
32	Deduct Federal Income Tax - City Inc. Tax		\$1,257,039	\$806,745	\$851,238	\$895,939
33	Deduct Missouri Income Tax - City Inc. Tax		\$197,535	\$126,774	\$133,766	\$140,790
34	City Taxable Income		\$2,334,502	\$1,498,240	\$1,580,870	\$1,663,886
35	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
36	SUMMARY OF CURRENT INCOME TAX					
37	Federal Income Tax		\$1,257,039	\$806,745	\$851,238	\$895,939
38	State Income Tax		\$197,535	\$126,774	\$133,766	\$140,790
39	City Income Tax		\$0	\$0	\$0	\$0
40	TOTAL SUMMARY OF CURRENT INCOME TAX		\$1,454,574	\$933,519	\$985,004	\$1,036,729
41	DEFERRED INCOME TAXES					
42	Deferred Investment Tax Credit		\$0	\$0	\$0	\$0
43	Deferred Income Tax		\$49,444	\$49,444	\$49,444	\$49,444
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		-\$37,961	-\$37,961	-\$37,961	-\$37,961
48	Deferred Unbilled		\$0	\$0	\$0	\$0
49	TOTAL DEFERRED INCOME TAXES		\$11,483	\$11,483	\$11,483	\$11,483

Missouri - American Water Company
Case No. WR-2008-0311
Joplin Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
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		\$1,466,057	\$945,002	\$996,487	\$1,048,212

Missouri - American Water Company
Case No. WR-2008-0311
Joplin Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
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	<u>\$8,889,304,512</u>	<u>100.00%</u>		<u>7.518%</u>	<u>7.732%</u>	<u>7.947%</u>
8	PreTax Cost of Capital				10.081%	10.429%	10.778%

Missouri - American Water Company
Case No. WR-2008-0311
Joplin Water District
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	E Annualized Volumetric Revenues	E Total Annualized Revenues C+E
Residential Revenue Feeders, Totals	20,591	247,059	\$3,148,283	1,451,315,030	\$3,808,215	\$6,956,498
Commercial Revenue Feeders, Totals	2,916	34,948	\$724,415	1,005,109,561	\$2,075,827	\$2,800,242
Industrial Revenue Feeders, Totals	117	1,360	\$90,577	1,612,973,000	\$2,123,580	\$2,214,157
Test	0	0	\$0	0	\$0	\$0
Total Revenue Feeders	23,624	283,367	\$3,963,275	4,069,397,591	\$8,007,622	\$11,970,897

Missouri - American Water Company
Case No. WR-2008-0311
Joplin Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Residential Min. Base Usage Revenue Feeder - Summary

Meter Size	B Annualized Customers	C Bills Per Year	B Total Customer Bills	C Annual Customer Charge Revenues	D Annualized Water Usage	E Annualized Volumetric Revenues	F Total Annualized Revenues
5/8"	18,270	12	219,240	\$2,547,569	0	\$0	\$2,547,569
1"	2,282	12	27,384	\$577,255	0	\$0	\$577,255
1 1/2"	2	12	24	\$880	0	\$0	\$880
2"	34	12	408	\$22,579	0	\$0	\$22,579
First 100,000	1	1	1	\$0	1,417,444,265	\$3,757,928	\$3,757,928
Next 1,900,000	1	1	1	\$0	33,807,962	\$50,215	\$50,215
Next 3,000,000	1	1	1	\$0	62,803	\$72	\$72
Total Revenue Feeders	20,591		247,059	\$3,148,283	1,451,315,030	\$3,808,215	\$6,956,498

Missouri - American Water Company
Case No. WR-2008-0311
Joplin Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Residential Min. Base Usage Revenue Feeder

Line Number	A Meter Size	B Annualized Customers	C Bills Per Year	D Total Customer Bills B * C	E Customer Charge	F Annual Customer Charge Revenues D * E	G Annual Water Usage Per Customer	H Annualized Water Usage (B*G)	I Volumetric Rate per Gallons in J	J Gallons Per Volumetric Rate	K Annualized Volumetric Revenues (B*G*I)/J
1	JOP - RESIDENTIAL										
2	5/8"	18,270	12	219,240	\$11.62	\$2,547,569	0	0	0.0000	0	\$0
3	1"	2,282	12	27,384	\$21.08	\$577,255	0	0	0.0000	0	\$0
4	1 1/2"	2	12	24	\$36.66	\$880	0	0	0.0000	0	\$0
5	2"	34	12	408	\$55.34	\$22,579	0	0	0.0000	0	\$0
6	Consumption Charge:	0	1	0	\$0.00	\$0	0	0	0.0000	0	\$0
7	First 100,000	1	1	1	\$0.00	\$0	1,417,444,265	1,417,444,265	2.6512	1,000	\$3,757,928
8	Next 1,900,000	1	1	1	\$0.00	\$0	33,807,962	33,807,962	1.4853	1,000	\$50,215
9	Next 3,000,000	1	1	1	\$0.00	\$0	62,803	62,803	1.1463	1,000	\$72
10	TOTAL JOP - RESIDENTIAL	20,591		247,059		\$3,148,283		1,451,315,030			\$3,808,215
11	TOTAL ALL DISTRICTS	20,591		247,059		\$3,148,283		1,451,315,030			\$3,808,215

Missouri - American Water Company
Case No. WR-2008-0311
Joplin Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Commercial No Min. Base Usage Revenue Feeder - Summary

	B	C	B	C	D	E	E
Meter Size	Annualized Customers	Bills Per Year	Total Customer Bills	Annual Customer Charge Revenues	Annualized Water Usage	Annualized Volumetric Revenues	Total Annualized Revenues
5/8"	1,915	12	22,980	\$267,028	0	\$0	\$267,028
3/4"	8	12	96	\$1,428	0	\$0	\$1,428
1"	582	12	6,984	\$147,223	0	\$0	\$147,223
1 1/2"	13	12	156	\$5,719	0	\$0	\$5,719
2"	372	12	4,464	\$247,038	0	\$0	\$247,038
4"	16	12	192	\$30,935	0	\$0	\$30,935
6"	5	12	60	\$19,003	0	\$0	\$19,003
8"	1	12	12	\$6,041	0	\$0	\$6,041
First 100,000	1	1	1	\$0	528,789,030	\$1,393,835	\$1,393,835
Next 1,900,000	1	1	1	\$0	421,866,129	\$623,012	\$623,012
Next 3,000,000	1	1	1	\$0	46,186,987	\$52,635	\$52,635
Next 5,000,000	1	1	1	\$0	8,267,415	\$6,345	\$6,345
Total Revenue Feeders	2,916		34,948	\$724,415	1,005,109,561	\$2,075,827	\$2,800,242

Missouri - American Water Company
Case No. WR-2008-0311
Joplin Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Commercial No Min. Base Usage Revenue Feeder

Line Number	A Meter Size	B Annualized Customers	C Bills Per Year	D Total Customer Bills B * C	E Customer Charge	F Annual Customer Charge Revenues D * E	G Annual Water Usage Per Customer	H Annualized Water Usage (B * G)	I Volumetric Rate per Gallons in J	J Gallons Per Volumetric Rate	K Annualized Volumetric Revenues (B * G * I) / J
1	JOP - COMMERCIAL										
2	5/8"	1,915	12	22,980	\$11.62	\$267,028	0	0	0.0000	0	\$0
3	3/4"	8	12	96	\$14.87	\$1,428	0	0	0.0000	0	\$0
4	1"	582	12	6,984	\$21.08	\$147,223	0	0	0.0000	0	\$0
5	1 1/2"	13	12	156	\$36.66	\$5,719	0	0	0.0000	0	\$0
6	2"	372	12	4,464	\$55.34	\$247,038	0	0	0.0000	0	\$0
7	4"	16	12	192	\$161.12	\$30,935	0	0	0.0000	0	\$0
8	6"	5	12	60	\$316.72	\$19,003	0	0	0.0000	0	\$0
9	8"	1	12	12	\$503.40	\$6,041	0	0	0.0000	0	\$0
10	Consumption Charge:	0	1	0	\$0.00	\$0	0	0	0.0000	0	\$0
11	First 100,000	1	1	1	\$0.00	\$0	528,789,030	528,789,030	2.6359	1,000	\$1,393,835
12	Next 1,900,000	1	1	1	\$0.00	\$0	421,866,129	421,866,129	1.4768	1,000	\$623,012
13	Next 3,000,000	1	1	1	\$0.00	\$0	46,186,987	46,186,987	1.1396	1,000	\$52,635
14	Next 5,000,000	1	1	1	\$0.00	\$0	8,267,415	8,267,415	0.7675	1,000	\$6,345
15	TOTAL JOP - COMMERCIAL	2,916		34,948		\$724,415		1,005,109,561			\$2,075,827
16	TOTAL ALL DISTRICTS	2,916		34,948		\$724,415		1,005,109,561			\$2,075,827

Missouri - American Water Company
Case No. WR-2008-0311
Joplin Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Industrial No Min. Base Usage Revenue Feeder - Summary

Meter Size	B Annualized Customers	C Bills Per Year	B Total Customer Bills	C Annual Customer Charge Revenues	D Annualized Water Usage	E Annualized Volumetric Revenues	F Total Annualized Revenues
5/8"	33	12	396	\$4,602	0	\$0	\$4,602
3/4"	7	12	84	\$1,249	0	\$0	\$1,249
1"	17	12	204	\$4,300	0	\$0	\$4,300
2"	34	12	408	\$22,579	0	\$0	\$22,579
4"	15	12	180	\$29,002	0	\$0	\$29,002
6"	6	12	72	\$22,804	0	\$0	\$22,804
8"	1	12	12	\$6,041	0	\$0	\$6,041
First 100,000	1	1	1	\$0	46,707,281	\$153,910	\$153,910
Next 1,900,000	1	1	1	\$0	362,745,040	\$669,627	\$669,627
Next 3,000,000	1	1	1	\$0	312,520,517	\$445,217	\$445,217
Next 5,000,000	1	1	1	\$0	891,000,162	\$854,826	\$854,826
Total Revenue Feeders	117		1,360	\$90,577	1,612,973,000	\$2,123,580	\$2,214,157

Missouri - American Water Company
Case No. WR-2008-0311
Joplin Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Industrial No Min. Base Usage Revenue Feeder

Line Number	A Meter Size	B Annualized Customers	C Bills Per Year	D Total Customer Bills B * C	E Customer Charge	F Annual Customer Charge Revenues D * E	G Annual Water Usage Per Customer	H Annualized Water Usage (B*C)	I Volumetric Rate per Gallons in J	J Gallons Per Volumetric Rate	K Annualized Volumetric Revenues (B*G*I)/J
1	JOP - INDUSTRIAL										
2	5/8"	33	12	396	\$11.62	\$4,602	0	0	0.0000	0	\$0
3	3/4"	7	12	84	\$14.87	\$1,249	0	0	0.0000	0	\$0
4	1"	17	12	204	\$21.08	\$4,300	0	0	0.0000	0	\$0
5	2"	34	12	408	\$55.34	\$22,579	0	0	0.0000	0	\$0
6	4"	15	12	180	\$161.12	\$29,002	0	0	0.0000	0	\$0
7	6"	6	12	72	\$316.72	\$22,804	0	0	0.0000	0	\$0
8	8"	1	12	12	\$503.40	\$6,041	0	0	0.0000	0	\$0
9	Consumption Charge:	0	1	0	\$0.00	\$0	0	0	0.0000	0	\$0
10	First 100,000	1	1	1	\$0.00	\$0	46,707,281	46,707,281	3.2952	1,000	\$153,910
11	Next 1,900,000	1	1	1	\$0.00	\$0	362,745,040	362,745,040	1.8460	1,000	\$669,627
12	Next 3,000,000	1	1	1	\$0.00	\$0	312,520,517	312,520,517	1.4246	1,000	\$445,217
13	Next 5,000,000	1	1	1	\$0.00	\$0	891,000,162	891,000,162	0.9594	1,000	\$854,826
14	TOTAL JOP - INDUSTRIAL	117		1,360		\$90,577		1,612,973,000			\$2,123,580
15	TOTAL ALL DISTRICTS	117		1,360		\$90,577		1,612,973,000			\$2,123,580