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

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

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	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	i.		
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

Accounting Schedule: 1 Sponsor: Paul R. Harrison

Date: 8/16/2008 Time: 1:01 PM Page: 1 of 1

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	<u>B</u> <u>C</u> Percentäg∉ Dollar Rate 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	\$647,358,784

Accounting Schedule: 2 Sponsor: Paul R. Harrison

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Page: 1 of 1

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

	A	<u>B</u> _	<u>c</u>	<u>D</u>	E	E	G	Щ	1	لِ
Line		Total Test	Test Year	Test Year		Total Company	Jurisdictional	MO Final Adj	MO Juris.	MO Juris.
Number	Category Description	Year	Labor	Non Labor	Adjustments	Adjusted	Adjustments	Jurisdictional	Labor	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
•	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. OPER. EXPENSES	\$05,313 \$15,867	\$62,425 \$483	\$2,000 \$15,384	-\$33,407 -\$503	\$15,364	\$0	\$15,364	\$49,018 \$380	\$2,000 \$14,984
,			•		\$707.857	1	\$0 \$0		,	
	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$6,224,436	\$3,045,501	\$3,178,935	*	\$6,932,293	**	\$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	<u>\$0</u>
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	<u>\$0</u>	\$35,485,683	\$5,588,110	\$41,073,793	\$0	\$0

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

Accounting Schedule: 9 Sponsor: Paul R. Harrison Date: 8/16/2008 Time: 12:35 PM

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TOTAL COMPANY WATER SUMMARY

Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Water - Revenue Requirement

Line Number	A Description	* <u>B</u> 7.47% 	<u>C</u> 7.59%	<u>D</u> 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				
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		\$27,121,231	\$29,355,288

Accounting Schedule: 1 Sponsor: Paul R. Harrison

Date: 8/16/2008 Time: 1:01 PM Page: 1 of 1

TOTAL COMPANY WATER SUMMARY

Test Year Ending: 12-31-2007; Update Period: 03-31-2008 WATER - RATE BASE SCHEDULE

<u> Cline</u>	<u>Δ</u> P Rate Base Description	B C C Pollar
Mumber		Amount Mass
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

Accounting Schedule: 2 Sponsor: Paul R. Harrison

> Date: 8/16/2008 Time: 12:41 PM

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TOTAL COMPANY WATER SUMMARY

Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Water - Income Statement

Line	Δ	<u>B</u> Total Test	<u>C</u> Test Year	<u>D</u> Test Year	;;; E	<u>E</u> Total Company	<u>G</u> Jurisdictional	<u>H</u> MO Final Adj	<u>l</u> MO Juris.	<u>J</u> MO Juris.
Number	Category Description	Year	Labor	Non Labor	Adjustments	Adjusted	Adjustments	Jurisdictional	Labor	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	L	 ∾	\$5,721,626	\$41,514,484	\$0	\$0

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

TOTAL COMPANY SEWER SUMMARY

Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Sewer - Revenue Requirement

Line Numbe	<u>A</u> Description	<u>B</u> 7.47% Return	<u>C</u> 7.59% Return	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
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$0	\$0	\$0
12	Gross Revenue Requirement	_ 	\$1,210,443	··· \$1,235,508

Accounting Schedule: 1 Sponsor: Paul R. Harrison

Date: 8/16/2008 Time: 12:59 PM

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TOTAL COMPANY SEWER SUMMARY

Test Year Ending: 12-31-2007; Update Period: 03-31-2008 SEWER - RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	B C Percentage Dollar Rate 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

Accounting Schedule: 2 Sponsor: Paul R. Harrison

Date: 8/16/2008 Time: 12:40 PM

Page: 1 of 1

TOTAL COMPANY SEWER SUMMARY

Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Sewer - Income Statement

Line	Δ	<u>B</u> Total Test	<u>C</u> Test Year	<u>D</u> Test Year	E	<u>F</u> Total Company	<u>G</u> Jurisdictional	<u>H</u> MO Final Adi	<u>į</u> MO Juris.	<u>J</u> MO Juris.
Number	Category Description	Year	Labor	Non Labor	Adjustments	Adjusted	Adjustments	Jurisdictional	Labor	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.:

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 BRUNSWICK WATER DISTRICT CASE NO. WR-2008-0311

Jefferson City, Missouri
August 2008

Brunswick 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	\$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

Accounting Schedule: 1 Sponsor: Paul R. Harrison

Date: 8/16/2008 Time: 11:12 AM . Page: 1 of 1

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	Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> 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	1	\$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	Ц <u></u>	\$1,567,625

Accounting Schedule: 2 Sponsor: Paul R. Harrison

Date: 8/16/2008 Time: 11:12 AM Page: 1 of 1

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

	Δ		<u>C</u>	<u>D</u>	E	E	<u>G</u>	<u>H</u>	<u>į</u>
	Account # (Optional)		Total Plant	Adjust. Number	Adjustments	As Adjusted . Plant	Jurisdictional Allocations	Jurisdictional Adjustments	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 \$0	\$7,071 \$9,035
5		TOTAL PLANT INTANGIBLE	\$6,816		\$2,219	\$9,035		\$0	\$5,055
6	ļ	SOURCE OF SUPPLY PLANT	1			****	400.000/		644.004
7	310.000	Land and Land Rights - SSP	\$11,981	P-7 P-8	\$0 \$0	\$11,981	100.00% 100.00%	\$0 \$0	\$11,981 \$23,993
8	311.000	Structures and Improvements - SSP	\$23,993 \$0	P-9	\$0 \$0	\$23,993 \$0	100.00%	\$0	\$0
9 10	312.000 313.000	Collecting & Impounding Reservoirs 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	\$0 \$0
17	316.400	Supply Mains - Meramec Plant	\$0.	P-17 P-18	\$0 \$0	\$0 \$0	100.00% 100.00%	\$0	\$0
18 19	317.000	Other Water Source Plant TOTAL SOURCE OF SUPPLY PLANT	\$326,706	F-10	\$0	\$326,706	100.0078	\$0	\$326,706
19		TOTAL SOURCE OF SUPPLIT LANT	\$020,700			1020,700			, , , , , ,
20		PUMPING PLANT	\$0	P-21	\$0	\$0	100.00%	\$0	\$0
21	320.000 321.000	Land and Land Rights - PP Structures and Improvements - PP	\$57,743	P-21	\$0 \$0	\$57,743	100.00%	\$0	\$57,743
22 23	321.000	S & I - Pumps (STL)	\$07,745	P-23	\$0	\$0	100.00%	\$0	\$0
24	321.100	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 \$0	\$108,601 \$0	100.00% 100.00%	\$0 \$0	\$108,601 \$0
30	325.100	Pumping Equipment - Pre '46	\$0 \$0	P-30 P-31	\$0 \$0	\$0 \$0	100.00%	\$0	\$0 \$0
31 32	325.200 325.300	Pumping Equipment - Post '46 Pumping Equipment - Booster	\$0	P-32	\$0 \$0	\$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 \$0	\$19,474 \$0
38	328.200	TD Pumping Equipment	\$187,972	P-38	\$0 \$0	\$0 \$187,972	100.00%	\$0	\$187,972
39		TOTAL PUMPING PLANT	\$107,972		φ0	\$107,572	ı	,	V.0.,0.2
40		WATER TREATMENT PLANT	** ***			64.400	400.000/	\$0	\$1,468
41	330.000	Land and Land Rights - WTP	\$1,468	P-41 P-42	\$0 \$186	\$1,468 \$274,081	100.00% 100.00%	\$0 \$0	\$274,081
42 43	331.000 331.100	Structures and Improvements - WTP S & I - North Plant	\$273,895 \$0	P-42 P-43	\$100	\$274,081	100.00%	\$0	\$0
43 44	331.100	S & - North Flant S & - Central 1 & 2	\$0	P-44	\$0	\$0	100.00%	\$0	\$0
45		S & I - Central 3	\$0	P-45	\$0	\$0	100.00%	\$0	\$0
46		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	. \$0	100.00%	\$0 \$0	\$0 \$0
50	332.200	WT Equipment - Central 1 & 2	\$0 \$0	P-50 P-51	\$0 \$0	\$0 \$0	100.00% 100.00%	\$0	\$0 \$0
51 52	332.300	WT Equipment - Central 3 WT Equipment - South Plant	\$0	P-52	\$0 \$0	\$0 \$0	100.00%	\$0	\$0
52 53	332.400 332.500	WT Equipment - Meramec	\$0	P-53	\$0 \$0	\$0	100.00%	\$0	\$0
53 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	\$ <u>0</u>	\$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 \$23,952
62	342.100	Rsvr & Standpipe - Elev	\$23,952	P-62 P-63	\$0 \$0	\$23,952 \$0	100.00% 100.00%	\$0 \$0	\$23,952 \$0
63	342.200	Rsvr & Standpipe - Ground	\$0	6-03	, au i	φ υ	100.00/6	1 40	, 🕶

Accounting Schedule: 3 Sponsor: Keith Foster Date: 8/16/2008 Time: 11:12 AM Page: 1 of 2

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

	A	B The Court of	<u>C</u> Total	<u>D</u> Adjust	E	<u>F</u> As Adjusted	<u>G</u> buriedictional	<u>H</u> Jurisdictional	MO Adjusted
	Account # (Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	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 P-67	\$0 \$0	\$0 \$0	100.00% 100.00%	\$0 \$0	\$0 \$0
67 68	343.130 343.200	T & D Mains - Galv 1 (STL) T & D Mains - 6" to 8"	\$0 \$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 \$0
72	343.240	T & D Mains - DI 6-8" (STL)	\$0 \$0	P-72 P-73	\$0 \$0	\$0 \$0	100.00% 100.00%	\$0 \$0	\$0 \$0
73 74	343.250 343.260	T & D Mains - DI 6-10" (TN) T & D Mains - PL 6-8" (STL)	\$0	P-74	\$0	\$0	100.00%	\$0	\$0
7 5	343.300	T & D Mains - 10" to 16"	\$0	P-75	\$785	\$785	100.00%	\$0	\$785
76		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 \$0	100.00%	\$0 \$0	\$0 \$0
79	343.340	T & D Mains - DI 12 (STL)	\$0 \$0	P-79 P-80	\$0 \$0	\$0 \$0	100.00% 100.00%	\$0 \$0	\$0 \$0
80 81	343.350 343.360	T & D Mains - DI 16 & Greater (STL) T & D Mains - LJ 20 (STL)	\$0	P-81	\$0	\$0	100.00%	\$0	\$0
82	343.370	IT & 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 \$0	\$39,060 \$0
86	346.200	Meters - Plastic Case	\$0 \$16,989	P-86 P-87	\$0 \$0	\$0 \$16,989	100.00% 100.00%	\$0 \$0	\$16,989
87 88	346.300 346.400	Meters - Others Meters - Remote (ARBs)	\$10,989	P-88	\$0	\$10,980	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 60	\$92,562
93	349.000	Other Transmission & Distribution Plant	\$1,313,621	P-93	\$0 \$8,074	\$1,321,695	100.00%	\$0 \$0	\$0 \$1,321,695
94		TOTAL TRANSMISSION & DIST. PLANT	\$1,313,621		\$0,074	\$1,321,033			\$1,021,000
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 \$0	\$4,313 \$0
99	390.200	S & I - Leasehold	\$0 \$0	P-99 P-100	\$0 \$0	\$0 \$0	100.00% 100.00%	\$0	\$0
100 101	390.300 390.400	S & I - Leasehold-SCADA 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% 100.00%	\$0 \$0	\$545 \$14,551
106	391.400	Computer Software Other	\$14,551 \$47,197	P-106 P-107	\$0 \$0	\$14,551 \$47,197	100.00%	\$0	\$14,331 \$47,197
107 108	391.500 391.600	Data Handling Equipment 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 \$16,034
113	393.000	Stores Equipment	\$16,034	P-113 P-114	\$0 \$312	\$16,034 \$39,964	100.00% 100.00%	\$0 \$0	\$39,964
114	394.000 394.100	Tools, Shop and Garage Equipment Tools, Shop & Garage - Other	\$39,652 \$0	P-115	\$50	\$0	100.00%	\$0	\$0
115 116	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 \$9.458
120	397.100	Remote Control & Instrument	\$9,458	P-120 P-121	\$0 \$162	\$9,458 \$162	100.00% 100.00%	\$0 \$0	\$9,458 \$162
121	397.200 398.000	Communication Equip - Tele Miscellaneous Equipment	\$0 \$141,783	P-121 P-122	\$50	\$141,833	100.00%	\$0	\$141,833
122 123	398.000	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
x (200			<u> </u>						50 907 500
125		TOTAL PLANT IN SERVICE	\$2,775,891		\$51,296	\$2,827,187		\$381	\$2,827,568

Brunswick Water District

Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Adjustments to Plant in Service

<u>A</u> Plant Adj. Number	Plant In Service Adjustment Description	C Account Number	D E Total Adjustment Adjustment Amount Amount	F G Total Jurisdictional Jurisdictional Adjustments Adjustments
P-2	Organization	301.000	\$872	\$0
	1. To Include Corporate Allocation		\$872	\$0
	CHARLES NO STORES SPECIALLY AND INC.	303,000	\$1,347	SO
	Miscellaneous Intangible Plant	303,000	\$1,347	\$0
	To Include Corporate Allocation		\$1,547	#
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	\$9 3	inil\$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	nio sulfillingo . Jailfillian \$0
	1. To Include Corporate Allocation		\$25	\$0
	·	:		
P-68	T & D Mains - 6" to 8"	343.200	\$6,880	
	1. To Include Corporate Allocation		\$6,880 	\$0
P-75	T & D Mains - 10" to 16"	343.300	\$785	\$0
	To Include Corporate Allocation		\$785	\$0
				<u> </u>
542777784	T & D Mains - 18" & Greater	343.310	\$398	
	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

Sponsor: Keith Foster Date: 8/16/2008 Time: 11:13 AM

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Brunswick Water District

Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Adjustments to Plant in Service

A B Plant Adj.	<u>C</u> Account	<u>E</u> Total Adjustment Adjustment	F G Total Jurisdictional Jurisdictional
Number Plant In Service Adjustment Description P-98 S & I - Office & AG	Number 390.100	Ámount Ámount \$4:	Adjustments Adjustments
1. To Include Corporate Allocation		\$43	\$0
P-102 Office Furniture and Equipment	391.000	\$610	\$381
To include Corporate Allocation	331.003	\$616	\$0
2. Service Company Fixed Asset System (PRH)		\$0	\$381
P-103 Computer & Peripheral Equipment	391,100	\$9,899	
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	331.500	\$545	\$0
P-108 Other Office Equipment	391.600	\$35	
To Include Corporate Allocation		\$35	\$0
P-109 Trans Equip - Lt Duty Trucks	392.000	\$187	Super
To Include Corporate Allocation		\$187	\$0
P-112 Trans Equip - Autos	392.300	\$692	S0
1. To Include Corporate Allocation		\$692	\$0
P-114 Tools, Shop and Garage Equipment	394.000	\$312	
To Include Corporate Allocation		\$312	\$0
P-119 Communication Equipment - Non Tele	397.000		\$0
P-119 Communication Equipment - Non Tele 1. To Include Corporate Allocation	337.000	\$176	
1. To include Ooi polate Allocation	II	Ψ11 U	Accounting Schedule: 4 Sponsor: Keith Foster

Sponsor: Keith Foster Date: 8/16/2008 Time: 11:13 AM Page: 2 of 3

Brunswick Water District

Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Adjustments to Plant in Service

<u>A</u> Plant Adj. Number	B Plant In Service Adjustment Description	<u>G</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
P-121	Communication Equip - Tele 1. To Include Corporate Allocation	397.200	\$162	\$162	\$0	## 50
	Miscellaneous Equipment 1. To Include Corporate Allocation	398.000	\$50	\$50	\$0	mmin ^{er} zn \$0
	Total Plant Adjustments			\$51,29 6		\$381

Brunswick Water District

Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Depreciation Expense

Line	<u>A</u> Account	B Property of the B	<u>C</u> MO Adjusted	<u>D</u> ∗∗	<u>E</u> Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	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			40
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 *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	60	0.000/	\$0
21	320.000	Land and Land Rights - PP	\$0 \$57.743	0.00%	\$999
22	321.000	Structures and Improvements - PP	\$57,743	1.73%	\$999 \$0
23	321.100	S & I - Pumps (STL)	\$0	1.73%	\$0 \$0
24	321.200	S & I - Boosters	\$0	1.73%	\$0 \$0
25	322.000	Boiler Plant Equipment	\$0	2.00%	\$43
26	323.100	Power Generation Equipment	\$2,154	2.00%	
27	323.200	Power Generation Equip Other	\$0	2.00%	\$0 \$0
28	324.000	Steam Pumping Equipment	\$0	2.44%	•
29	325.000	Electric Pumping Equipment	\$108,601	2.44%	\$2,650 \$0
30	325.100	Pumping Equipment - Pre '46	\$0	2.44%	
31	325.200	Pumping Equipment - Post '46	\$0	2.44%	\$0 \$0
32	325.300	Pumping Equipment - Booster	\$0	2.44%	\$0 *0
33	326.000	Diesel Pumping Equipment	\$0	2.44%	\$0 *0
34	326.100	Diesel Pumping Equipment - Stratman	\$0	2.44%	\$0 *0
35	326.200	Diesel Pumping Equip - Central	\$0	2.44%	\$0 *0
36	327.000	Hydraulic Pumping Equipment	\$0	2.44%	\$0 0.475
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			
40	220 000	Land and Land Rights - WTP	\$1,468	0.00%	\$0
41 42	330.000	Structures and Improvements - WTP	\$1,488 \$274,081		•
42	331.000	Structures and improvements - WIF	ψ214,001		g Schedu £4,468

Sponsor: Keith Foster Date: 8/16/2008 Time: 11:13 AM

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Brunswick Water District

Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Depreciation Expense

Line	<u>A</u> Account	$\frac{\mathbf{B}}{\mathbf{B}} = \mathbf{B} = \mathbf{B}$	<u>C</u> MO Adjusted	<u>D</u> Depreciation	<u>E</u> Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
43	331.100	S & I - North Plant	\$0	1.63%	\$0
44	331.200	S & I - Central 1 & 2	\$0	1.63%	\$0 \$0
45	331.300	S & I - Central 3	\$0	1.63%	\$0 *0
46	331.400	S & I - South Plant	\$0	1.63%	\$0 \$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		T & D Mains - PL 6-8" (STL)	\$0	1.50%	\$0
75		T & D Mains - 10" to 16"	\$785	1.50%	\$12
76		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		Services	\$245,610	3.08%	\$7,565
85		Meters - Bronze Case	\$39,060	2.43%	\$949
86		Meters - Plastic Case	\$0	1	g Schedule: 5 ^{\$0}
50	370.200		. 40 (g Schedule: 5**

Sponsor: Keith Foster Date: 8/16/2008 Time: 11:13 AM

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Brunswick Water District

Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Depreciation Expense

-	<u>A</u>	B announce	<u>c</u>	<u>D</u>	E
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	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	555.555	TOTAL GENERAL PLANT	\$428,469		\$24,607
125		Total Depreciation	\$2,827,568	<u>and property of the party of t</u>	\$72,914

Accounting Schedule: 5 Sponsor: Keith Foster Date: 8/16/2008

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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

	***************************************	•		*******************************			<u> </u>		
Line	<u>A</u> Account	<u> 8</u>	<u>C</u> Total	₽ Adjust	E	E As Adjusted	<u>G</u> Junisdictional	변 Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT					400.000/		
2	301.000	Organization	\$0 \$0	R-2 R-3	\$0 \$0	\$0 \$0	100.00% 100.00%	\$0 \$0	\$0 \$0
3 4	302.000 303.000	Franchises and Consents Miscellaneous Intangible Plant	\$0	R-4	\$1,575	\$1,575	100.00%	\$0	\$1,575
5	303.000	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	\$0 \$3,510
8	311.000	Structures and Improvements - SSP	\$3,510	R-8 R-9	\$0 \$0	\$3,510 \$0	100.00% 100.00%	\$0	\$3,510
9	312.000 313.000	Collecting & Impounding Reservoirs Lake, River and Other Intakes	\$0 \$0	R-10	\$0	\$0	100.00%	\$0	\$0
10 11	313.000	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	\$0 \$0
18	317.000	Other Water Source Plant	\$100,746	R-18	\$0 \$0	\$100,746	100.00%	\$0 \$0	\$100,746
19		TOTAL SOURCE OF SUPPLY PLANT	\$100,746		30	\$100,740			0,00,,
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 \$52	100.00% 100.00%	\$0 \$0	\$0 \$52
26	323.100	Power Generation Equipment	\$52 \$784	R-26 R-27	\$0 \$0	\$784	100.00%	\$0	\$784
27	323.200	Power Generation Equip Other	\$784	R-27	\$0	\$0	100.00%	\$0	\$0
28 29	324.000 325.000	Steam Pumping Equipment 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 \$0
35	326,200	Diesel Pumping Equip - Central	\$0	R-35	\$0	\$0 \$0	100.00% 100.00%	\$0 \$0	\$0 \$0
36	327.000	Hydraulic Pumping Equipment	\$0 \$443	R-36 R-37	\$0 \$0	\$443	100.00%	\$0	\$443
37 38	328.100 328.200	Other Pumping Equipment TD Pumping Equipment	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39	320.200	TOTAL PUMPING PLANT	\$41,589	11-55	\$0	\$41,589		\$0	\$41,589
•									
40		WATER TREATMENT PLANT			į				
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 \$0
43	331.100	S & I - North Plant	\$0	R-43 R-44	\$0 \$0	\$0 \$0	100.00% 100.00%	\$0 \$0	\$0
44	331.200	S & I - Central 1 & 2	\$0 \$0	R-44 R-45	\$0	\$0	100.00%	\$0	\$0
45 46	331.300	S & I - Central 3	\$0	R-46	\$0	\$0	100.00%	\$0	\$0
46 47	331.400 331.500	S & I - South Plant 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	\$0 \$0
53	332.500	WT Equipment - Meramec	\$0	R-53	\$0 \$0	\$0 \$0	100.00% 100.00%	\$0	\$0
54 55	332.600	Other P/E Hand Equipment	\$0 \$1,540	R-54 R-55	\$0	\$1,540	100.00%	\$0	\$1,540
55 56	332.700	Equipment Filter Media TOTAL WATER TREATMENT PLANT	\$227,938	14-55	\$1	\$227,939	100.00 /8	\$0	\$227,939
QQ.		The Land And Annel (1) Probe that the second to the second to			1		.		
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		Distribution Reservoirs and Standpipes	\$19,096	R-61	\$0	\$19,096 \$2,095	100.00% 100.00%	\$0 \$0	\$19,096 \$2,095
62	342.100 342.200	Rsvr & Standpipe - Elev Rsvr & Standpipe - Ground	\$2,095 \$0	R-62 R-63	\$0 \$0	\$2,095	100.00%	\$0 \$0	\$2,099
63 64		Trans and Distr Mains - Not Classified	\$117,805	R-64	-\$73	\$117,732	100.00%	\$0	
U-4	370.000	I trans and wish manis - not oldssined	. +111,000		, ,,,,	, +,		,	

Accounting Schedule: 6 Sponsor: Keith Foster Date: 8/16/2008 Time: 11:13 AM Page: 1 of 2

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	<u>A</u> Account		<u>C</u> Total	<u>D</u> Adjust	Ē	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	i MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
65	343.110	T & D Mains - 4" & Less	\$822	R-65 R-66	\$0 60	\$822 \$0	100.00% 100.00%	\$0 \$0	\$822 \$0
66 67	343.120 343.130	T & D Mains - AC 4" (STL) T & D Mains - Galv 1 (STL)	\$0 \$0	R-66	\$0 \$0	\$0 \$0	100.00%	\$0 \$0	\$0 \$0
68	343.130	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 50	100.00% 100.00%	\$0 \$0	\$0 \$0
74 75	343.260	T & D Mains - PL 6-8" (STL)	\$0 \$0	R-74 R-75	\$0 \$5	\$0 \$5	100.00%	\$0 \$0	\$5 \$5
75 76	343.300 343.310	T & D Mains - 10" to 16" T & D Mains - 18" & Greater	\$0	R-76	\$2	\$2	100.00%	\$0	\$2
76 77	343.310	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 \$3,419
85	346.100	Meters - Bronze Case	\$3,421	R-85	-\$2 \$0	\$3,419 \$0	100.00% 100.00%	\$0 \$0	\$3,419
86	346.200	Meters - Plastic Case	\$0 \$16,013	R-86 R-87	\$0 \$0	\$16,013	100.00%	\$0 \$0	\$16,013
87 88	346.300 346.400	Meters - Others 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 \$0	\$42 \$95
98	390,100	S & I - Office & AG	\$837	R-98	-\$742	\$95 -\$2	100.00% 100.00%	\$0 \$0	-\$2
99	390,200	S & I - Leasehold	\$0 \$0	R-99 R-100	-\$2 \$0	\$0 \$0	100.00%	\$0	\$0
100	390.300 390.400	S & I - Leasehold-SCADA S & I - Misc	\$354	R-100	\$0 \$0	\$354	100.00%	\$0	\$354
101 102	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 \$21,702
109	392.000	Trans Equip - Lt Duty Trucks	\$21,391	R-109	\$311 \$0	\$21,702 \$0	100.00% 100.00%	\$0 \$0	\$21,702
110	392.100	Trans Equip - Hvy Duty Trucks	\$0 \$12,484	R-110 R-111	\$0 \$0	\$12,484	100.00%	\$0	\$12,484
111	392.200	Trans Equip - Other	\$12,484	R-112	\$737	\$737	100.00%	\$0	\$737
112 113	392.300 393.000	Trans Equip - Autos 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 \$0	\$156
121	397.200	Communication Equip - Tele	\$3,051	R-121	\$76	\$3,127	100.00%	\$0 \$0	\$3,127 \$23,597
122	398.000	Miscellaneous Equipment	\$23,580	R-122	\$17 \$0	\$23,597 \$5,663	100.00% 100.00%	\$0 \$0	\$23,597 \$5,663
123	399.000	Other Tangible Equipment	\$5,663 \$91,698	R-123	\$0 \$18,691	\$5,663 \$110,389	100.00%	\$7	\$110,396
124		TOTAL GENERAL PLANT	\$51,035		\$10,031				
125		TOTAL DEPRECIATION RESERVE	\$691,493		\$20,236	\$711,729		37	\$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	Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	D E Total Adjustment Adjustment Amount Amount	F G Total Jurisdictional Jurisdictional Adjustments Adjustments
	iscellaneous Intangible Plant To Include Corporate Allocation	303.000	\$1,575 \$1,575	\$0
	tructures and Improvements - WTP To Include Corporate Allocation	331.000	\$1 \$1	\$0
	rans and Distr Mains - Not Classified To Include Corporate Allocation	343.000	-\$73	######## \$0. \$0
	& D Mains - 6" to 8" To Include Corporate Allocation	343.200	\$37	\$0
R-7/5	& D Mains - 10" to 16" To Include Corporate Allocation	343,300	\$5 \$5	\$0
R-76 T	& D Mains - 18" & Greater To Include Corporate Allocation	343.310	\$2	\$0
R-85 M	eters - Bronze Case To Include Corporate Allocation	346.100	-\$2	\$0 \$0
R-98	&II - Office & AG	390.100	-\$742	\$0 \$0
R-99 S	To Include Corporate Allocation & I - Leasehold	390.200	1969 (1969)	
R-102 O1	To Include Corporate Allocation ffice Furniture and Equipment	391.000	-\$2 Dinajijaningski s. """ \$99	\$0
	To Include Corporate Allocation Service Company Fixed Asset System (PRH)		\$99 \$0	\$0 \$7 Accounting Schedule: 7

Accounting Schedule: 7 Sponsor: Keith Foster Date: 8/16/2008 Time: 11:13 AM Page: 1 of 3

Brunswick Water District

Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Adjustments for Depreciation Reserve

В		<u>C</u>	<u>D</u>	E E	
Reserve Adjustment Accumulated Deprecia Number Adjustments Des		Account Number	Adjustment Adju	Fotal Istment Jurisdictio Mount Adjustme	
R-103 Computer & Peripheral Equip	ment	391.100		\$889	\$0
1. To Include Corporate Alloc	ation		\$889		\$0
R-104 Computer Software		391.200	udestarenggardekes	\$17,009	\$0
1. To Include Corporate Alloc	ation		\$17,009		\$0
R-105 Computer Software - Persona		391.300		\$194	\$0
1. To Include Corporate Alloc	ation		\$194		\$0
R-108 Other Office Equipment		391.600		\$13	\$0
1. To Include Corporate Alloc	ation		\$13		\$0
R-109 Trans Equip - Lt Duty Trucks		392.000		\$311	\$0
1. To include Corporate Alloca	ation		\$311		\$0
R-112 Trans Equip - Autos		392.300		\$737 · · · · · · · · · · · · · · · · · ·	\$0
1. To Include Corporate Alloc	ation		\$737		\$0
R-114 Tools, Shop and Garage Equi	pment	394.000		\$31	.\$0
1. To Include Corporate Alloc	ation		\$31		\$0
R-119 Communication Equipment -	Non Tele	397.000		\$59	\$0
1. To Include Corporate Alloc	ation		\$59		\$0
R-121 Communication Equip - Tele		397.200	A. (4)	\$76	-\$0
1. To Include Corporate Alloca			\$76		\$0
R-122 Miscellaneous Equipment		398.000	790	\$17	. \$0
1. To Include Corporate Alloc	ation		\$17		\$0
Total Reserve Adjustments		e de la companya de		\$20,236 Accounting	\$7 Schedule: 7

Accounting Schedule: 7 Sponsor: Keith Foster Date: 8/16/2008 Time: 11:13 AM Page: 2 of 3

Brunswick Water District

Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Adjustments for Depreciation Reserve

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A	n e	• •	E F	· · · · · · · · · · · · · · · · · · ·
1.3		<u> </u>		<u>G</u>
D			Total	Total
Reserve			Total	I ULGI I
11000110				
A -12 - 4 A		Account Adironament	Adimatmant Insighict	onal Jurisdictional
l Adiustment Acci	umulated Depreciation Reserve	Account Adjustment	Adjustment Jurisdicti	undi dunbundulundi
7.01000	u			
	Addington Description	Number Amount	Amount Adiustm	onto Adiustmonto I
l Number	Adjustments Description	Number Amount	Amount Adiustme	ents Adiustments
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Brunswick Water District

Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Cash Working Capital

		В	<u>c</u>	<u>D</u>	E	<u>- E</u>	<u>G</u>
Line	on the control of the	Test Year Adj. Expenses	Revenue	Expense	Net Lag C - D	Factor (Col E / 365)	CWC Req B x F
Number	Description .	Auj. Expenses	Lag	Lag	C-D	(GB) E 1 303)	DAI
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	<u>\$0</u>
33	TOTAL TAXES	\$41,247	•				-\$10,734
34	CWC REQ'D BEFORE RATE BASE OFFSETS	0.000000					\$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	<u>\$53,362</u>	36.78	108.85	-72.07	-0.197452	<u>-\$10,536</u>
40	TOTAL OFFSET FROM RATE BASE	\$109,479					-\$11,028
41	TOTAL CASH WORKING CAPITAL REQUIRED		I	I	l		-\$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		<u>B</u> Total Test	<u>C</u> Test Year	<u>D</u> Test Year	Ē	<u>F</u> Total Company	<u>G</u> Jurisdictional	<u>H</u> MO Final Adi	<u>I</u> MO Juris.	<u>J</u> MO Juris,
Number	Category Description	Year	Labor	Non Labor	Adjustments	Adjusted	Adjustments	Jurisdictional	Labor	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	-\$3 <u>1</u>	\$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					'					
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, <u>9</u> 66	\$34,066	-\$225,900	\$0	\$0
			•							

Labor and Non Labor Detail not applicable to Revenue & Taxes

(1)

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

	A	B B	<u>C</u>	<u>D</u>	Ē	E	<u>G</u> /	. Н.,	1	1	<u>K</u> i	.≱ <u>r</u> L	. M
Line Number	Account Number	Income Description	Test Year L Total	Test Year Labor	Test Year Non Labor	Adjust.	Total Company	Total Company			MO Final Adj	MO Adj.	MÖ Adj. Juris.
Elitabeth Company Company Company	J		(D+E)	Cabbi	Non Labor	Number	Adjustments (From Adj. Sch.)			Adjustments (From Adj. Sch.)	Jurisdictional (H x l) + J	Juris, Labor L+N	/ Non Labor
Rev-1		OPERATING REVENUES					(1.10m Adj. State)	(O.G)		(From Auj. Sch.)	(n x i) + v	LTR	1 = N
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	000 11010 (17	Goe Hote (1)
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		1
Rev-7 Rev-8	464.000 466.000	Public Authorities	\$4,412			Rev-7	į	\$4,412	100.00%	\$2,504	\$6,916	-	
Rev-o	467,000	Sales for Resale Misc. Unmetered Revenues	\$54,539			Rev-8		\$54,539	100.00%	\$30,201	\$84,740	-	
Rev-10	468.000	Miscellaneous Service Revenues	\$2,685 \$3,323			Rev-9	1	\$2,685	100.00%	-\$2,685	\$0	,	
Rev-11	493.000	Other Water Revenue - Oper, Rev.	\$3,323			Rev-10 Rev-11		\$3,323	100.00%	\$192	\$3,515		
Rev-12			\$198.853			Rev-11		\$0 \$198,853	100.00%	\$0 \$100,422	\$0 \$299.275		
***************************************	2000000 100000 100000 10000 1000 1000 1		¥100,000					\$190,000		\$100,422	\$289,Z15		
1		SOURCE OF SUPPLY EXPENSES				f		i		,			
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
9	610.000 611.000	Super & Eng Mtce	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10	612.000	Structures & Improvments Mtce Collect & Impound Reserviors Mtce	\$0	\$0	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
11	613.000	Lake, River & Other Intakes Mtce	\$0	\$0	- \$0	E-10	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
12	614.000	Wells & Springs Mtce	\$0 \$0	\$0 \$0	\$0 \$0	E-11 E-12	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
13	615.000	Infiltration Galleries & Tunnels Mtce	\$0	\$0 \$0	\$0 \$0	E-12 E-13	\$0 \$0	\$0	100.00%	\$0	\$0	\$0	\$0
14	616.000	Supply Mains Mtce	\$0	\$0	\$0 \$0	E-13 E-14	\$0	\$0 \$0	100.00%	\$0	\$0	\$0	\$0
15	617.100	Misc. Plant Mtce	\$805	\$0	\$805	E-15	-\$27	\$0 \$778	100.00% 100.00%	\$0 \$0	\$0 \$778	\$0	\$0
16	617.200	Misc. Plant Mtce-Materials & Supplies	\$0	\$0	\$0	E-16	\$0	\$178	100.00%	\$0 \$0	\$178	-\$27 \$0	\$805
17		TOTAL SOURCE OF SUPPLY EXPENSES	\$8,285	\$2,725	\$5,560		-\$565	\$7,720	100.00%	\$0	\$7,720	\$2,249	\$0 \$5,471
			1 '' '	, , , , ,	4-,	ŀ	, , , ,	, ,,,,,,,,,,		40	\$1,120	\$2,243	\$0,411
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 22	623.000 624.000	Purchased Power	\$6,681	\$0	\$6,681	E-21	-\$249	\$6,432	100.00%	\$0	\$6,432	\$0	\$6,432
22	626.000	Pumping Expense - Labor Misc. Pumping Expense	\$26,941	\$26,941	\$0	E-22	-\$4,435	\$22,506	100.00%	\$0	\$22,506	\$22,506	\$0
24	627,000	Rents - PE	\$0 \$0	\$0	\$0	E-23	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
25	630.000	Supervision & Engineering Mtce	\$0	\$0 \$0	\$0 \$0	E-24 E-25	\$0 \$0	\$0	100.00%	\$0	\$0	\$0	\$0 \$0
26	631.000	Structures & Improvements Mtce	\$0	\$0 \$0	\$0 \$0	E-25 E-26	\$0	\$0	100.00%	\$0	\$0	\$0	
27	632,000	Power Production Equip	\$0	\$0	\$0	E-26 E-27	\$0	\$0 \$0	100.00% 100.00%	\$0 \$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 \$0	\$0 \$18,685	\$0 \$18.383	\$0
29		TOTAL PUMPING EXPENSES	\$55,930	\$48,947	\$6,983		-\$8,307	\$47,623	100.00%	\$0	\$47.623	\$40,889	\$302 \$6,734
				* *	*		******	V.1.,020		40	\$47,025	\$40,003	\$0,734
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 36	643.200 643.300	Misc Expenses - Waste Disposal	\$1,250	\$0	\$1,250	E-35	\$4,251	\$5,501	100.00%	\$0	\$5,501	\$0	\$5,501
36 37	644.000	Misc Operation Expense Rents - WTE	\$1,271	\$0	\$1,271	E-36	\$0	\$1,271	100.00%	\$0	\$1,271	\$0	\$1,271
31	J000	Iveito - 14 i E	\$0	\$0	\$0	E-37	\$0	1 \$0	100.00%	\$0	\$0	\$0	\$0

Accounting Schedule: 9 Sponsor: Paul R. Harrison Date: 8/16/2008 Time: 11:18 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 Income Statement Detail

Section Sect		Α	8	C	D	E	F	G	H			K	1	M
Section Supervision Engineering Mice Section Section Supervision Engineering Mice Section	k to a second control of the control					Test Year	Adjust.	Total Company	Total Company .	lurisdictional	Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
\$60,000 Supervision & Engineering Mare WT \$22,551 \$52,561 \$50 \$53 \$43,723 \$18,828 \$10,00% \$51 \$18,828 \$30,00 \$50	Number	Number	Income Description		Labor	Non Labor	Number	C. 1000 . 1000 . 1000	Contract of the Contract of th					
85.00 Structure & Improvement - Labor & Mace 15.716 55.718 55.718 50 55.718 50 55.718 50 55.718 50 55.718 50 55.718 50 55.718 50 55.718 50 55.718 50 55.718 50 55.718 50 55.718 50 55.718 50 55.718 50 55.718 50 55.718 50 55.718 50 55.718 50.718 50 55.718 50.718 50 55.718 50.718 50 55.718 50.71	38	650 000	Supervision & Engineering Mtce WT		\$22 EE4	ėn.	F 20							,
TOTAL WATER TREATMENT EXPENSES 167,500 565,125 112,377 TANJANSHOOD DOT TEXPERSED 40 660,000 Showshinn & Engineering Oper- TDE 41 661,000 Showshinn & Engineering Oper- TDE 42 660,000 Showshinn & Engineering Oper- TDE 43 660,000 Showshinn & Engineering Oper- TDE 44 661,000 Showshinn & Engineering Oper- TDE 45 662,000 Trans & District Innex Engineering Oper- TDE 46 662,000 Trans & District Innex Engineering Oper- TDE 47 662,000 Trans & District Innex Engineering Oper- TDE 48 662,000 Trans & District Innex Engineering Oper- TDE 49 662,000 Trans & District Innex Engineering Oper- TDE 49 662,000 Trans & District Innex Engineering Oper- TDE 40 662,000 Trans & District Innex Engineering Oper- TDE 41 662,000 Trans & District Innex Engineering Oper- TDE 42 662,000 Trans & District Innex Engineering Oper- TDE 43 662,000 Trans & District Innex Engineering Oper- TDE 44 664,000 Misc. TDE DEP- Und Prover 45 665,000 Showship Oper- TDE 46 665,000 Misc. TDE DEP- Und Prover 46 665,000 Misc. TDE DEP- Und Prover 47 665,000 Showship Oper- TDE 48 665,000 Misc. TDE DEP- Und Prover 47 665,000 Showship Oper- TDE 48 665,000 Misc. TDE DEP- Und Prover 48 66				1										
A							E-40			100.00%				
			TO THE PROPERTY AND A	\$67,502	\$33,123	\$12,377		-\$3,157	\$64,345		, \$U	\$64,345	\$49,183	\$15,162
46 661,000 Storage Facilities Expenses - Labor A Misc	42		TRANSMISSION & DIST. EXPENSES						• 1					
66-1000 Storage Facilities Exponesses - Labor A Minc		660.000	Supervision & Engineering Oper - TDE	\$1,843	\$1,843	\$0	E-43	-\$303	\$1,540	100.00%	\$0	\$1.540	\$1.540	•n
682,000 Trans & Diefr Lines Egn - Labor & Misc \$1,680 \$1,690 \$30 \$445 \$5.246 \$1,322 \$100.00% \$0 \$3,122 \$1,254 \$585 \$467 \$60.00% \$467 \$1,000 \$100.00% \$0 \$1,000				\$0	\$0		E-44							
683,000 Meter Expenses 50 50 50 50 50 50 50 5				\$1,568	\$1,500	\$68	E-45	-\$246	\$1,322	100.00%			•	
## 684-000 Customer installations Exp - Labor & Misc					\$0	\$0	E-46	\$0	\$0	100.00%				
685.200 Misc. T&D Exp-Fuel B Power 1463 50 3463 E-49 321 Misc. T&D Exp-Fuel B Power 1463 50 3463 E-49 321 Misc. T&D Exp-Fuel B Power 1463 50 515 50.00% 50 515 50.00% 50 515 50.00% 50 515 50.00% 50 515 50.00% 50 515 50.00% 50 515 50.00% 50 515 50.00% 50 515 50.00% 50 515 50.00% 50 515 50.00% 50 515 50.00% 50 50 50 50 50 50 50					\$0	\$0	E-47	\$0	\$0	100.00%	\$0	\$0		
\$85,200 Marks Ray Power \$463 \$0 \$443 \$5 \$6 \$450 \$5 \$6 \$6 \$6 \$6 \$6 \$6 \$6					\$341	\$1,881	E-48	-\$56	\$2,166	100.00%	\$0	\$2,166	\$285	\$1,881
51 670,000 Supervision & Engineering Mice \$1,843 \$0 \$1,843 \$1,843 \$0									\$442	100.00%	\$0	\$442	\$0	
Section Sect												\$15	\$0	\$15
53 672,000 Disk Reservoirs & Standplopes 50 50 50 50 50 50 50 5													-\$303	
												×		\$0
Fig.														\$0
Services Mice Services Mic														
Section Sect														
Second S														
Section Sect					• .			1 7. 1						
CUSTOMER ACCOUNTS EXPENSE \$12,245 \$5,598 \$5,647 \$50,158 \$62,393 \$50,393 \$35,803			•			• -								
State Customer Accounts expense State	60						E-35			100.00%				
Standard				V12,240	ψ0,030	40,041		\$30,130	\$02,303		ψU	\$02,383	\$4,378	\$58,005
Society Soci			CUSTOMER ACCOUNTS EXPENSE											
63 902.100 Meter Reading Expenses - Labor & Misc \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0			Supervision - CAE	\$1,843	\$1,843	\$0	E-62	-\$303	\$1,540	100.00%	\$0	\$1.540	\$1.540	\$0
64 902.200 Meter Reading Expenses - Cust Acctg \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0				\$0	\$0		E-63							
503.000 Cust Rec & Collection Exp - Labor & Acctg \$1,867 \$0 \$1,867 \$0 \$1,867 \$0 \$1,867 \$0 \$0 \$0 \$2,221 \$0 \$2,221 \$0 \$2,221 \$0 \$2,221 \$0 \$2,221 \$0 \$2,221 \$0 \$2,221 \$0 \$2,221 \$0 \$2,221 \$0 \$2,221 \$0 \$2,221 \$0 \$2,221 \$0 \$2,221 \$0 \$2,221 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$				\$0	. \$0	\$0	E-64	\$0				* 1		
Feb 904.000 Uncollectible Accounts - CAE \$1,408 \$0 \$1,408 \$0 \$4,206 \$6.7 \$5 \$4,206 \$6.7 \$5 \$4,206 \$6.9 \$95.00 \$1,581 \$9 \$4,206 \$6.9 \$95.00 \$1,581 \$9 \$4,206 \$6.9 \$95.00 \$1,581 \$9 \$1,5				\$1,867	\$0	\$1,867	E-65	\$354	\$2,221	100.00%		\$2,221		
Second Color Seco					* -	\$1,408	E-66	\$173	\$1,581	100.00%	\$0			
TOTAL CUSTOMER ACCOUNTS EXPENSE \$9,324 \$1,843 \$7,481 \$224 \$9,548 \$0 \$9,548 \$1,540 \$8,008 \$10 \$0.00 \$10 \$0.00 \$10 \$0.00 \$10 \$0.00 \$10 \$0.00 \$10 \$0.00 \$10 \$0.00 \$10 \$0.00 \$10 \$0.00 \$10 \$0.00 \$10 \$10 \$0.00 \$10 \$10 \$10 \$10 \$10 \$10 \$10 \$10 \$10 \$						\$4,206	E-67	\$0	\$4,206	100.00%	\$0	\$4,206		
70 CUSTOMER SERVICE EXPENSES 71 907.000 Customer Service & Information Expenses \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		905.200					E-68			100.00%		\$0	\$0	\$0
\$\frac{907.000}{72}	69		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$9,324	\$1,843	\$7,481		\$224	\$9,548		\$0	\$9,548	\$1,540	\$8,008
\$\frac{907.000}{72}	70		CUSTOMED SERVICE EXPENSES											
TOTAL CUSTOMER SERVICE EXPENSES \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		907 000		-	to.	**								,
SALES PROMOTION EXPENSES SO SO SO SO SO SO SO		307.000				\$0	E-/1			100.00%				
Total Sales Promotion Expenses - SPE \$0			TO THE GOOT OWER SERVICE EXPENSES) \$0	\$ 0	φu		\$0	\$0		\$0	\$0	\$0	\$0
Total Sales Promotion Expenses - SPE \$0	73		SALES PROMOTION EXPENSES											
TOTAL SALES PROMOTION EXPENSES \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	74	910.000		so l	\$n	¢n	F-74	- en	en l	100 00%	**	**	to.	
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 \$0 \$10 \$0 \$10 \$10 \$10 \$10 \$10 \$10 \$10	75		TOTAL SALES PROMOTION EXPENSES				/-			100.00%				
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 \$10 \$10 \$10 \$10 \$10 \$10 \$10 \$10 \$10				**	**	40		**	40		***	20	\$0	, D
78 921.100 Other Supplies & Exp - Fuel & Power \$ \$ 6 \$ \$ 0 \$ \$ 6.918 \$ 5.79 \$ \$ 100.00% \$ \$ 5.0340 \$ \$ 20.340 \$ \$ 3.00 \$ 5.00 \$ 5.00 \$ \$ 5			ADMIN. & GENERAL EXPENSES	1										
78 921.100 Other Supplies & Exp - Fuel & Power				\$35,295	\$35,295	\$0	E-77	-\$6,955	\$28,340	100.00%	so l	\$28.340	\$28.340	\$n
79 921.200 General Office Exp - Other Supplies \$6,918 \$0 \$6,918 E-79 \$0 \$6,918 100.00% \$0 \$6,918 \$0 \$5,918 \$0 \$5,918 \$0 \$5,918 \$0 \$5,918 \$0 \$5,918 \$0 \$5,918 \$0 \$5,918 \$0 \$5,918 \$0 \$5,918 \$0 \$5,918 \$0 \$5,918 \$0 \$5,918 \$0 \$5,918 \$0 \$0,00% \$0 \$5,918 \$0 \$0,00% \$0 \$5,918 \$0 \$0,00% \$0 \$0 \$0,00% \$0 \$0 \$0,00% \$0 \$0 \$0,00% \$0 \$0 \$0,00% \$0 \$0,00% \$0 \$0,00% \$0 \$0,00% \$0 \$0,00% \$0 \$0,00% \$0 \$0,00% \$0 \$0,00% \$0 \$0,00% \$0 \$0,00% \$0 \$0,00% \$0 \$0,00% \$0,0				\$6										
80 921.300 Misc. Office Expense - Other Supplies \$7,173 \$0 \$7,490 100.00% \$0 \$7,490 \$0 \$7,490 \$0 \$7,490 \$0 \$7,490 \$0 \$7,490 \$0 \$7,490 \$0 \$7,490 \$0 \$7,490 \$0 \$7,490 \$0 \$7,490 \$0 \$7,490 \$0 \$7,490 \$0 \$7,490 \$0 \$100.00% \$0 \$7,490 \$0 \$100.00% \$0 \$100.				\$6,918	\$0	\$6,918	E-79	\$0					• •	
81 923.100 Outside Services - Mgt Fees \$29,080 \$29,080 \$0 E.81 \$0 \$29,080 \$0.00% \$66,480 \$95,560 \$95,560 \$0.00% \$0						\$7,173	E-80	\$317					•	
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 \$33.300 Outside Services - Misc Exp \$20,823 \$20,823 \$0 E-83 \$7,500 \$28,323 \$100.00% \$0 \$28,323 \$20,823 \$7,500						\$0	E-81	\$0	\$29,080	100.00%	\$66,480			
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				1 1				\$0		100.00%	\$0			
04 923.40U AUGIT & Legal Fees \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$												\$28,323		
	04	923.400	Audit & Legal Fees	\$0	\$0	\$0	E-84	\$0	\$0	100.00%	\$0	\$0	\$0	\$0

Accounting Schedule: 9 Sponsor: Paul R. Harrison Date: 8/16/2008 Time: 11:18 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 Income Statement Detail

	. A	В	C	k = D	E	E	G	Н			K		M
Line	Account		Test Year	Test Year	:Test Year	Adjust.		Total Company J	urisdictional	Jurisdictional	MO Final Adj	MO Adj.	MC Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments			Adjustments	Jurisdictional	Juris, Labor	Non Labor
85	924,100	Provide Land Control Control	(D+E)	40	40.000	- A-	(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L+N	
86	924.100	Property Insurance - ins Other Than Group Property Insurance - Misc	\$8,932 \$2,053	\$0 \$0	\$8,932 \$2,053	E-85 E-86	\$0 \$0	\$8,932 \$2,053	100.00% 100.00%	\$0 \$0	\$8,932 \$2,053	\$0 \$0	\$8,932 \$2,053
87	925.000	Injuries & Damages - Misc	\$2,053	\$0	\$2,053	E-87	\$0	\$2,053	100.00%	\$0	\$2,053 \$39	\$0 \$0	\$2,053 \$39
88	926,100	Group Insurance Oper AG	\$21,864	\$0	\$21,864	E-88	\$0	\$21,864	100.00%	\$0	\$21.864	\$0 \$0	\$39 \$21,864
89	926.200	Pensions	\$12,216	\$12,216	\$0	E-89	-\$2,559	\$9,657	100.00%	\$0	\$9.657	\$9.657	\$21,004
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 \$0
91	927.000	Franchise Requirements	\$0,017	\$0,017	\$0	E-91	\$1,308	\$168	100.00%	\$0	\$168	\$0,323	\$168
92	928,100	Regulatory Commission Exp	\$81	\$0	\$81	E-92	-\$248	-\$167	100.00%	\$0 \$0	-\$167	\$0 \$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 \$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	\$15,557	\$0	\$14,014
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	502.555	TOTAL ADMIN. & GENERAL EXPENSES	\$178,872	\$115,698	\$63,174	L-30	-\$1,771	\$177,101	100.0070	\$66,480	\$243,581	\$174.055	\$69.526
		. The Mariant of State of Ended	\$1,70,012	4110,000	400,114		V 1,111	4111,101		\$55,455	ψ <u>1</u> 40,001	\$17.4,000	ψ03,0±0
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	0001.010(1)	000 (1)
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
			, ,	*-	•		1	,,		******	*,	**	•
105		OTHER OPERATING EXPENSES						ļ ļ					
106	403.900	Amortization of Net Cost of Removal	\$0	\$0	\$0	E-106	\$0	l so l	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
							ŀ						
117		NET INCOME BEFORE TAXES	-\$227,394				ŀ	-\$267,262		\$20,357	-\$246,905		
440		W. C. C. T. T. V. T. C.											
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		
404		DEFENDED WOOME TAYED			Ì	l							
121		DEFERRED INCOME TAXES				l <u> </u>							
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		ļ	E-123	<u> </u>	\$37	100.00%	-\$37	\$0		
124		TOTAL DEFERRED INCOME TAXES	-\$7,296					-\$7,296		-\$13,709	-\$21,005		
405	pw m	NET COLOR DE LA COLOR DE L				l .	L			.			
125		NET OPERATING INCOME	-\$220,098	7				-\$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.		<u>C</u> Account	<u>D</u> Company Adjustment	E Company Adjustment	E Company Adjustments	<u>G</u> Jurisdictional Adjustment	H Jurisdictional Adjustment	<u>l</u> Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	. Labor	Non Labor	Total .
Rev-2	Residential	461.100	\$0	\$0	\$0	\$0	\$58,303	\$58,303
	To Annualize Residential Revenue		\$0	\$0		\$0	\$58,303	
Rev-3	Commercial	461.200	\$0	\$0	\$0	\$0	\$7,102	\$7,102
	To Annualize Commercial Revenue		\$0	\$0		\$0	\$7,102	
Rev-4	Industrial 1997	461.300	\$0	\$0	\$0	\$0	\$2,263	\$2,263
	To Annualize Industrial Revenue		\$0	\$0		\$0	\$2,263	
Rev-5	Private Fire	462.000	\$0	\$0	\$0	\$0	\$2,542	\$2,542
	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

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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

<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	E Company Adjustment Non Labor	E Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	<u>l</u> 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
	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	SO.	SO SO	\$0
L-3	1. To Annualize Fuel & Power Expense (Foster)	003,100	\$0	-\$89	-40-7	\$0	\$0	ŞU
E-15	Miso. 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	Accounting	Schedule: 10

Sponsor: Paul R. Harrison Date: 8/16/2008 Time: 11:13 AM

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Brunswick Water District

Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Adjustments to Income Statement Detail

<u>A</u> Income Adj. ↓↓ □ Number	B Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	E Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
						,		
E-21 P	urchased Power	623.000	. \$0	-\$249	-\$249	\$0	\$0	\$0
1.	. To Annualize Fuel & Power Expense (Foster)		\$0	-\$249		\$0	\$0	
	. To Annualize	,	\$0	\$0		\$0	\$0	
			**	**		**	**	
E-22 P	umping 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	
	. To Adjust OT Medicare Taxes (Eaves)		-\$17	\$0		\$0	\$0	:
	. To Adjust OT Medicale Taxes (Laves)		-ψ1,	ΨΟ		•	Ψ	
E-28 M	itce. 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	
	. 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 S	Supervision & Engineering Oper - WTE	640.000	-\$2,219	\$0	-\$2,219	\$0	\$0	\$0
1	. To Annualize Payroll (Eaves)		-\$1,578	\$0		\$0	\$0	
1	2. To Normalize Overtime (Eaves)		-\$595	\$0		\$0	Accounti §9	Schedule: 10

Sponsor: Paul R. Harrison

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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

<u>A</u> Income Adj. Number	B income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	E Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	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 Accounting	Schedule: 10

Sponsor: Paul R. Harrison

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Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Adjustments to Income Statement Detail

<u>A</u> Income Adj.		<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment		<u>l</u> lurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	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
	Inioc. Expenses, East, & Inioc	0001100	700	200mm	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, , , , , , , , , , , , , , , , , , ,		***
ļ	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	chedule: 10 \$0

Sponsor: Paul R. Harrison

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Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Adjustments to Income Statement Detail

Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	E Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	H Jurisdictional Jurisdictional Adjustment Adjustments Non Labor 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 \$
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 \$
1. To Annualize Postage Expense (Foster)		\$0	\$354		\$0	\$0
E-66 Uncollectible Accounts - CAE	904.000	= \$0	\$173	\$173	\$0.	\$0. 4
To Annualize Uncollectible Accounts (Boateng)		\$0	\$173		\$0	\$0
E-77 Admin. & General Salaries	920.000	-\$6,955	\$0	-\$6,955	\$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

Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Adjustments to Income Statement Detail

<u>A</u> Income Adj.		<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>[</u> Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	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		\$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	Accounti %	Schedule: 10

Sponsor: Paul R. Harrison
Date: 8/16/2008

Time: 11:13 AM Page: 7 of 10

Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	E Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	H Jurisdictional J Adjustment A Non Labor	lurisdictional Adjustments Total
E-90	Employee Pension & Benefits - Misc	926.300	\$1,508	\$0	\$1,508	\$0	\$0	\$0
	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
	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
	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	Account 89 S	chedule: 10 \$0

Sponsor: Paul R. Harrison

Date: 8/16/2008 Time: 11:13 AM Page: 8 of 10

Test Year Ending: 12-31-2007; Update Period: 03-31-2008

Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	<u>C</u> Account Number	Company Adjustment Labor	E Company Adjustment Non Labor	E Company Adjustments Total	G Jurisdictional Adjustment Labor		<u>l</u> urisdictional Adjustments Total
	1. To Annualize Building Lease Expense (Eaves)		\$0	\$198		\$0	\$0	
	2. To Annualize Equipment Lease Expense (Eaves)	Y	\$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	SO SO	\$0
	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	A ୯୫ଶିଔଲିମ୍ସି Sc	chedule: 10

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

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	<u>D</u> Company Adjustment Labor	E Company Adjustment Non Labor	E Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
	nortization of Deferred ITC To Adjust ITC Amortization (Harrison)	412.000	\$0 \$0	\$0 \$0		\$0 \$0		-537
	ital Operating Revenues		\$0 -\$24,153	\$0 \$64,021	1			\$100,422 \$80,065

Accounting Schedule: 10 Sponsor: Paul R. Harrison

Date: 8/16/2008 Time: 11:13 AM

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Brunswick Water District

Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Income Tax Calculation

			_		_	
Line	A CONTRACTOR OF A CONTRACTOR O	<u>B</u> Percentage	<u>C</u> Test	<u>D</u> 7.52%	E 7.73%	7.95%
Number	Description	Rate	Year	Return	Return	Return
			****	0447.054	0404 000	6404 570
1 2	NET OPERATING INCOME ADD TO NET OPERATING INCOME]	-\$225,900	\$117,854	\$121,209	\$124,579
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
•	A DD TO MET INCOME DEFORE TAYER					
8 9	ADD TO NET INCOME BEFORE TAXES Book Depreciation Expense		\$69,437	\$69,437	\$69,437	\$69,437
10	Misc. Non-deductible Expenses	l l	-\$37 <u>4</u>	-\$374	-\$374	-\$374
11	TOTAL ADD TO NET INCOME BEFORE TAXES		\$69,063	\$69,063	\$69,063	\$69,063
• •		1		·		
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
		1				
17	NET TAXABLE INCOME]	-\$257,046	\$140,734	\$146,180	\$151,649
••	TAXABLE IN SUITE		,===,==			,
40	PROVISION FOR FED. INCOME TAX	[İ		Į	
18 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	100.000	\$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			A440'7704	2442422	6454.040
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	l	\$0	\$117,389	\$121,932	\$126,494
29	Missouri Income Tax at the Rate of	6.250%	\$0	\$7,337	\$7,621	\$7,906
	PROVIDION FOR CITY INCOME TAY				İ	
30	PROVISION FOR CITY INCOME TAX Net Taxable Income - City Inc. Tax	1	\$0	\$140,734	\$146,180	\$151,649
31	Deduct Federal Income Tax - City Inc. Tax		\$0	\$46,689	\$48,496	\$50,310
32	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$7,337	\$7,621	\$7,906
33			\$0 \$0	\$86,708	\$90,063	\$93,433
34 25	City Taxable Income City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
35	City income Tax at the Rate of	0.00076	**	Ψ*	**	**
36	SUMMARY OF CURRENT INCOME TAX			İ		
37	Federal Income Tax	1	\$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
		l i				
	DEFERRED INCOME TAXES	[60	en l	\$0	\$0
42	Deferred Investment Tax Credit		\$0	\$0 \$21,005	-\$21,005	-\$21,005
43	Deferred Income Tax		-\$21,005	-\$21,005	-\$21,005 \$0	-\$21,005 \$0
44	Deferred Tax Depreciation]	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
45	Amort of Deferred Tax Depreciation		\$0 \$0	\$0 \$0	\$0	\$0 \$0
46 47	Amort of Repair Allowance		\$0	\$0 \$0	\$0	\$0 \$0
47 48	Amort of Deferred ITC Deferred Unbilled		\$0 \$0	\$0	\$0	\$0
	TOTAL DEFERRED INCOME TAXES	<u> </u>	-\$21,005	-\$21,005	-\$21,005	-\$21,005
43	TOTAL DEFENALD INCOME TAXES	. 1	-Ψ Σ 1, 000	721,000	Accounting Sch	

Accounting Schedule: 11 Sponsor: Paul R. Harrison Date: 8/16/2008

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Brunswick Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008

Income Tax	Calculation
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Line Number Description	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>
	Percentage	Test	7.52%	7.73%	7.95%
	Rate	Year	Return	Return	Return _ /
50 TOTAL INCOME TAX		-\$21,005	\$33,021	\$35,112	\$37,211

Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Capital Structure Schedule

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

Test Year Ending: 12-31-2007; Update Period: 03-31-2008

Revenue Billing Determinant Sheet

Feeder Description	Annualized Customers	Total Customer Bills	<u>C</u> Annual Customer Charge Revenues	<u>E</u> Arinualized Water Usage	E Annualized Volumetric Revenues	E 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

Accounting Schedule: 9-1 Sponsor: Kofi A. Boateng Date: 8/16/2008 Time: 11:24 AM Page: 1 of 1

Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Residential Min. Base Usage Revenue Feeder - Summary

Meter Size	Annualized Customers	C Bills Per Year	B Total Customer Bills	C Annual Customer Charge Revenues	Annualized Water Usage	Annualized Volumetric Revenues	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

Brunswick Water District

Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Residential Min. Base Usage Revenue Feeder

Lìne Numbe	A Meter Size	Annualized Customers	C Bills Per Year	Total Customer Bills B * C	E Customer Charge	E Annual Customer Charge Revenues D*E	Annual Water Usage Per Customer	H Annualized Water Usage (B*G)	Volmetric Rate per Gallons in J	Gallons Per Volumetric Rate	K. Annualized Volumetric Revenues (B*G*I)/J
4	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	Ŏ	Ō	0.0000	ŏ	\$0
4	1"	2	12	24	\$20.83	\$500	Ō	Ō	0.0000	Ō	\$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 - RESIDER	366		4,370		\$50,369		16,352,973			\$102,556
9	TOTAL ALL DISTRICTS	366		4,370	<u> </u>	\$50,369		16,352,973			\$102,556

Brunswick 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	Customer Charge Revenues	Annualized Water Usage	E 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

Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Commercial No Min. Base Usage Revenue Feeder

Line Numbe		Annualized Customers	C Bills Per Year	D Total Customer Bills Bi*C	E Customer Charge	E Annual Customer Charge Revenues D*E	G Annual Water Usage Per Customer	H Annualized Water Usage (B*G)	Volmetric 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	<u>\$1,558</u>
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	Annualized Customers	C Bills Per Year	B Total Customer Bills	C Arnual Customer Charge Revenues	Annualized Water Usage	E Annualized Volumetric Revenues	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

Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Industrial No Min. Base Usage Revenue Feeder

Line Numbe	Meter Size	Annualized Customers	C Bills Per Year	Total Customer Bills B*C	Customer Charge	E Annual Customer Charge Revenues D*E	Annual Water Usage Per Customer	H Annualized Water Usage (B*G)	Volmetric Rate per Gallons in J	J Gällons Per Volumetric Rate	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	\$10 to	\$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

Jefferson City Water District Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Revenue Requirement

Line		<u>B</u> 7.52%	<u>C</u> 7.73%	<u>D</u> 7.95%
Number	Description	Return	Return	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

Accounting Schedule: 1 Sponsor: Paul R. Harrison

Date: 8/16/2008 Time: 11:26 AM Page: 1 of 1

Jefferson City Water District

Test Year Ending: 12-31-2007; Update Period: 03-31-2008 RATE BASE SCHEDULE

Line Number	A Rate Base Description	<u>B</u> ercentage Rate	<u>C</u> 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	ļ	\$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	1	\$2,201,236
16	Customer Advances		\$264,742
17	Customer Deposits		\$0
18	Deferred Income Taxes		\$3,780,516
19	Pension Tracker Liability	1	\$9,114
20	Accrued Pension Liability		\$197,073
21	Tank Painting Tracker	<u> </u> _	\$12,425
22	TOTAL SUBTRACT FROM NET PLANT		\$6,552,165
23	Total Rate Base	U	\$13,110,088

Accounting Schedule: 2 Sponsor: Paul R. Harrison

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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

	, <u>A</u> Account #	B. B. C. C. C. C. C. C. C. C. C. C. C. C. C.	<u>G</u> Total	<u>D</u> Adjust.	_	<u>F</u> As Adjusted .			MO Adjusted
	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT		ъ.	00.034	67.406	400.009/	*0	\$7,406
2	301.000	Organization	\$772	P-2 P-3	\$6,634 \$0	\$7,406 \$0	100.00% 100.00%	\$0 \$0	\$7,406 \$0
3	302.000	Franchises and Consents	\$0 \$0	P-3 P-4	\$10,246	\$10,246	100.00%	\$0 \$0	\$10,246
4	303.000	Miscellaneous Intangible Plant TOTAL PLANT INTANGIBLE	\$772	F-4	\$16,880	\$17,652	100.00 /6	\$0	\$17,652
5		TOTAL PLANT INTANGIBLE	1 4		\$10,000	\$11,002		•	V 11,002
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	\$0 \$0
13	316.000	Supply Mains	\$0	P-13	\$0	\$0 \$0	100.00% 100.00%	\$0 \$0	\$0 \$0
14	316.100	Supply Mains - North Plant	\$0 \$0	P-14 P-15	\$0 \$0	\$0 \$0	100.00%	\$0 \$0	\$0 \$0
15	316.200	Supply Mains - Central Plant	\$0	P-15	\$0 \$0	\$0	100.00%	\$0	\$0
16	316.300	Supply Mains - South Plant Supply Mains - Meramec Plant	\$0	P-17	\$0 \$0	\$0	100.00%	\$0	\$0
17 18	316.400 317.000	Other Water Source Plant	\$0	P-18	\$0	\$0	100.00%	\$0	\$0
19	317.000	TOTAL SOURCE OF SUPPLY PLANT	\$472,035		\$0	\$472,035		\$0	\$472,035
13		TOTAL GOOKGE OF GOTTET TENT	1 7,			, , ,			
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 \$0
25	322.000	Boiler Plant Equipment	\$0	P-25	\$0	\$0	100.00%	\$0 \$0	\$0 \$0
26	323.100	Power Generation Equipment	\$0	P-26	\$0	\$0 \$0	100.00% 100.00%	\$0 \$0	\$0 \$0
27	323.200	Power Generation Equip Other	\$0 \$0	P-27 P-28	\$0 \$0	\$0 \$0	100.00%	\$0 \$0	\$0 \$0
28	324.000	Steam Pumping Equipment	\$1,520,617	P-29	\$0	\$1,520,617	100.00%	\$0	\$1,520,617
29	325.000	Electric Pumping Equipment	\$1,520,617	P-30	\$0	\$0	100.00%	\$0	\$0
30 31	325.100 325.200	Pumping Equipment - Pre '46 Pumping Equipment - Post '46	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	325.200	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	so	\$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 \$2,203,406
39		TOTAL PUMPING PLANT	\$2,203,406		\$0	\$2,203,406		\$0	\$2,203,406
)	THE THE THE ATTACANT DI ANT							
40		WATER TREATMENT PLANT	\$70,255	P-41	so l	\$70,255	100.00%	\$0	\$70,255
41	330.000 331.000	Land and Land Rights - WTP Structures and Improvements - WTP	\$2,244,334	P-42	\$1,414	\$2,245,748	100.00%	\$0	\$2,245,748
42 43		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		S & I - Central 3	\$0	P-45	\$0	\$0	100.00%	\$0	\$0
46		S & I - South Plant	\$0	P-46	\$0	\$0	100.00%	\$0	\$0
47		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 \$0
50	332.200	WT Equipment - Central 1 & 2	\$0	P-50	\$0	\$0 \$0	100.00%	\$0 \$0	\$0 \$0
51		WT Equipment - Central 3	\$0	P-51	\$0 \$0	\$0 \$0	100.00% 100.00%	\$0 \$0	\$0
52			\$0	P-52	\$0	\$0 \$0	100.00%	\$0	\$0
53	332.500	WT Equipment - Meramec	\$0 \$0	P-53 P-54	\$0	\$0	100.00%	\$0	\$0
54 55	332.600	Other P/E Hand Equipment Equipment Filter Media	\$74,273	P-55	\$0	\$74,273	100.00%	\$0	\$74,273
55 56	332.700	TOTAL WATER TREATMENT PLANT	\$5,352,885		\$1,414	\$5,354,299		\$0	\$5,354,299
30	ĺ								
57	}	TRANSMISSION & DIST. PLANT	1		1				
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	1	S & I - Spec Cross	\$0	P-60	\$0	\$0	100.00%	\$0	\$0 \$50,396
61	342.000	Distribution Reservoirs and Standpipes	\$50,194	P-61	\$192	\$50,386	100.00% 100.00%	\$0 \$0	\$50,386 \$357
62		Rsvr & Standpipe - Elev	\$357	P-62 P-63	\$0 \$0	\$357 \$989,901	100.00%	\$0 \$0	\$989,901
63	342.200	Rsvr & Standpipe - Ground	\$989,901	F-03	1 20 1	φ303,3V1	100.0078	, 40	4000,001

Accounting Schedule: 3 Sponsor: Keith Foster Date: 8/16/2008 Time: 11:26 AM Page: 1 of 2

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

				D	E	F	G	н	
Line	Account #	College (1995)	<u>C</u> Total	Adjust.	E.	As Adjusted		Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
64	343.000	Trans and Distr Mains - Not Classified	\$6,057,603	P-64	\$0	\$6,057,603	100.00%	\$0 \$0	\$6,057,603
65 66	343.110 343.120	T & D Mains - 4" & Less	\$77,674 \$0	P-65 P-66	\$0 \$0	\$77,674 \$0	100.00% 100.00%	\$0 \$0	\$77,674 \$0
66 67	1	T & D Mains - AC 4" (STL) T & D Mains - Galv 1 (STL)	\$0	P-67	\$0	\$0	100.00%	\$0	\$0
68		T & D Mains - 6" to 8"	\$1,870,708	P-68	\$52,341	\$1,923,049	100.00%	\$0	\$1,923,049
69		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		CI - 10" & Smaller - 1957 - 1993	\$27,965	P-71	\$0	\$27,965	100.00%	\$0 \$0	\$27,965 \$0
72	343.240	T & D Mains - DI 6-8" (STL)	\$0 \$0	P-72 P-73	\$0 \$0	\$0 \$0	100.00% 100.00%	\$0 \$0	\$0 \$0
73 74	343.250 343.260	T & D Mains - DI 6-10" (TN)	\$0	P-74	\$0	\$0	100.00%	\$0	\$0
75 75		T & D Mains - 10" to 16"	\$2,798,751	P-75	\$5,975	\$2,804,726	100.00%	\$0	\$2,804,726
76	1 '	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		T & D Mains - DI 12 (STL)	\$0	P-79	\$0	\$0	100.00%	\$0	\$0 60
80	343.350	T & D Mains - DI 16 & Greater (STL)	\$0	P-80	\$0	\$0	100.00%	\$0 \$0	\$0 \$0
81	343.360	T & D Mains - LJ 20 (STL)	\$0 \$0	P-81 P-82	\$0 \$0	\$0 \$0	100.00% 100.00%	\$0 \$0	\$0 \$0
82	1	T & D Mains - PL 6-12 (STL)	\$0	P-82	\$0	\$0	100.00%	\$0	\$0
83 84	344.000	Fire Mains 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	\$0 \$340,520
90	347.100	Meter Installations	\$340,520	P-90 P-91	\$0 \$0	\$340,520 \$0	100.00% 100.00%	\$0 \$0	\$340,520
91	347.200	Meter Install - Other	\$1,068,407	P-92	\$178	\$1,068,585	100.00%	\$0	\$1,068,585
92 93	348.000	Hydrants Other Transmission & Distribution Plant	\$1,000,407	P-93	\$0	\$0	100.00%	\$0	\$0
94	343.000	TOTAL TRANSMISSION & DIST. PLANT	\$14,564,626	' ''	\$61,428	\$14,626,054		\$0	\$14,626,054
04	ì		1		. ,				
95		GENERAL PLANT							
96	389.000	Land and Land Rights - GP	\$7,181	P-96	\$0	\$7,181	100.00%	\$0	\$7,181 \$0
97	390.000	S & I - Store, Shop & Garage	\$0	P-97	\$0	\$0 \$262,459	100.00% 100.00%	\$0 ' \$0	\$262,459
98	390.100	S & I - Office	\$262,134 \$0	P-98 P-99	\$325 \$0	\$202,459	100.00%	\$0	\$0
99 100	390.200 390.300	S & I - Leasehold 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 \$0	\$4,146
106	391.400	Computer Software Other	\$0	P-106	\$0	\$0 \$0	100.00% 100.00%	\$0 \$0	\$0 \$0
107	391.500	Data Handling Equipment	\$0 \$0	P-107 P-108	\$0 \$262	\$262	100.00%	\$0	\$262
108 109	391.600 392.000	Other Office Equipment Trans Equip - Lt Duty Trucks	\$76,771	P-108	\$262 \$1,426	\$78,197	100.00%	\$0	\$78,197
109 110	392.000	Trans Equip - Lt 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 \$487.706
114	394.000	Tools, Shop and Garage Equipment	\$185,329	P-114	\$2,377	\$187,706	100.00%	\$0 \$0	\$187,706 \$0
115	394.100	Tools, Shop & Garage - Other	\$0	P-115	\$0 \$0	\$0 \$53,993	100.00% 100.00%	\$0 \$0	\$53,993
116	395.000	Laboratory Equipment Other	\$53,993 \$5,251	P-116 P-117	\$0 \$0	\$53,993 \$5,251	100.00%	\$0 \$0	\$5,251
117	395.100 396.000	Laboratory Equipment - Other Power Operated Equipment	\$146,336	P-117	so l	\$146,336	100.00%	\$0	\$146,336
118 119	396.000	Communication Equipment - Non Tele	\$61,605	P-119	\$1,338	\$62,943	100.00%	\$0	\$62,943
120	397.000	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
40=	l	TOTAL DI ANTIN SERVICE	\$23,848,973	1	\$390,258	\$24,239,231		\$3,437	\$24,242,668
125		TOTAL PLANT IN SERVICE	<u> </u>		9030,230	VA-7,203,201		P 01701	

Jefferson City Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Adjustments to Plant in Service

A B	C	D E	<u>F</u> . <u>G</u>
Plant Adj.	Account	Total Adjustment Adjustment	Total Jurisdictional Jurisdictional
Number Plant In Service Adjustment Description	Number	Amount Amount	Adjustments Adjustments
P-2 Organization	301.000	\$6,634	\$0
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	
1. To Include Corporate Allocation		\$446	\$0
P-61 Distribution Reservoirs and Standpipes	342.000	\$192	in Thurs and the \$0
1. To Include Corporate Allocation		\$192	\$0
P-68 T & D Mains - 6" to 8"	343.200	\$52,341	\$0
To Include Corporate Allocation		\$52,341 	\$0
P-75 T&D Mains - 10" to 16"	343.300	\$5,975	\$0
To Include Corporate Allocation		\$5,975	\$0
P-76 T & D Mains - 18" & Greater	343.310	\$3,004	
To Include Corporate Allocation		\$3,004	\$0
P-92 Hydrants	348.000	\$178	SO
To include Corporate Allocation		\$178	\$0
			Accounting Schedule: 4 Sponsor: Keith Foster

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

Jefferson City Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Adjustments to Plant in Service

A Plant	<u>C</u>	<u>D</u> <u>E</u> Total Adjustment Adjustment	<u>F</u> <u>G</u> Total Jurisdictional Jurisdictional
Adj: Number Plant In Service Adjustment Description P-98 S & I - Office	Number 390.100	Amount Amount \$32	Adjustments Adjustments
To Include Corporate Allocation		\$325	\$0
P-102 Office Furniture and Equipment	391.000	\$4,69	\$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	\$75,31	0 ma 100 ma \$0
1. To Include Corporate Allocation		\$75,310	\$0
P-104 Computer Software	391.200	\$213,78	2 The state of the
1. To Include Corporate Allocation		\$213,782	\$0
P-105 Computer Software - Personal	391,300	\$4,14	\$0
1. To Include Corporate Allocation		\$4,146	\$0
P-108 Other Office Equipment	391,600	\$26	2 \$0
1. To Include Corporate Allocation		\$262	\$0
P-109 Trans Equip - Lt Duty Trucks	392.000	\$1,42	6 - 1482. The Third SO
To Include Corporate Allocation		\$1,426	\$0
P-111 Trans Equip - Autos	392,200	\$5,26	7
To Include Corporate Allocation		\$5,267	\$0
P-114 Tools, Shop and Garage Equipment	394,000	\$2,37	7 SO
To Include Corporate Allocation		\$2,377	\$0
P-119 Communication Equipment - Non Tele	397.000	\$1,33	\$0
1. To Include Corporate Allocation		\$1,338	\$0 Accounting Schedule: 4
II .	u '	II	Sponsor: Keith Foster

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

Jefferson City Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Adjustments to Plant in Service

Adj. Account Adjustment Jurisdictional Number Plant In Service Adjustment Description Number Amount Amount Adjustments	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 \$398.000 \$398.000	\$0
1. To Include Corporate Allocation \$381 \$0	
Total Plant Adjustments \$390,258	\$3,437

Jefferson City Water District

Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Depreciation Expense

Line	<u>A</u> Account	ing the British British British	<u>C</u> MO Adjusted	<u>D</u> Depreciation	<u>E</u> Depreciation
Number	Number	Plant Account Description	<u>Jurisdictional</u>	Rate	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
•		COURCE OF SURDI V DI ANT			
6	240.000	SOURCE OF SUPPLY PLANT Land and Land Rights - SSP	\$0	0.00%	\$0
7	310.000	Structures and Improvements - SSP '	\$83,616	2.45%	\$2,049
8	311.000	Collecting & Impounding Reservoirs	\$03,010	1.25%	\$0
9	312.000		\$388,419	1.77%	\$6,875
10	313.000	Lake, River and Other Intakes	\$388,419	1.67%	\$0,573
11	314.000	Wells and Springs	\$0 \$0	1.67%	\$0
12	315.000	Infiltration Galleries and Tunnels	\$0 \$0	1.60%	\$0
13	316.000	Supply Mains	\$0 \$0	1.60%	\$0 \$0
14	316.100	Supply Mains - North Plant			\$0 \$0
15	316.200	Supply Mains - Central Plant	\$0 \$0	1.60% 1.60%	\$0 \$0
16	316.300	Supply Mains - South Plant	\$0 \$0		\$0 \$0
17	316.400	Supply Mains - Meramec Plant	\$0 \$0	1.60%	\$0 \$0
18	317.000	Other Water Source Plant	\$0	4.00%	\$8,924
19		TOTAL SOURCE OF SUPPLY PLANT	\$472,035		\$0,324
20		PUMPING PLANT			
21	320.000	Land and Land Rights - PP	\$944	0.00%	\$0
22	320.000	Structures and Improvements - PP	\$619,499	1.73%	\$10,717
23	321.100	S & I - Pumps (STL)	\$0	1.73%	\$0
23 24	321.100	S & I - Boosters	\$0	1.73%	\$0
2 4 25	321.200	Boiler Plant Equipment	\$0	2.00%	\$0
26 26	323.100	Power Generation Equipment	\$0	2.00%	\$0
2 0 27	323.100	Power Generation Equip Other	\$0	2.00%	\$0
28	323.200	Steam Pumping Equipment	\$0	0.00%	\$0
	325.000	Electric Pumping Equipment	\$1,520,617	2.44%	\$37,103
29		Pumping Equipment - Pre '46	\$0	2.44%	\$0
30 34	325.100 325.200	Pumping Equipment - Post '46	\$0	2.44%	\$0
31 32	325.200	Pumping Equipment - Booster	\$0	2.44%	\$0
32 33	326.000	Diesel Pumping Equipment	\$0	2.44%	\$0
	326.000	Diesel Pumping Equipment - Stratman	\$0	2.44%	\$0
34 25	326.100	Diesel Pumping Equip - Central	\$0	2.44%	\$0
35 30	326.200	Hydraulic Pumping Equipment	\$30,859	2.44%	\$753
36 27	327.000	Other Pumping Equipment	\$30,655 \$31,487	2.44%	\$768
37	328.100	TD Pumping Equipment	\$0	2.44%	\$0
38 30	320.200	TOTAL PUMPING PLANT	\$2,203,406	2.4470	\$49,341
39		TOTAL PUMPING PLANT	Ψ2,203,400		ψτυ,υτι
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	47-6314 in	g Sched 186,606
		•			r: Kaith Eastar

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

Jefferson City Water District

Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Depreciation Expense

	A		Land Card	<u>D</u>	E
Line	Account	Plant Account Description	MO Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
Number	Number	S & I - North Plant	\$0	1.63%	\$0
43 44	331.100 331.200	S & I - North Flant S & I - Central 1 & 2	\$0	1.63%	\$0 \$0
44 45	331.300	S & I - Central 1 & 2	\$0	1.63%	\$0
46	331.400	S & I - South Plant	\$0	1.63%	\$0
40 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
5 0	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	00200	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
88	346.200	Meters - Plastic Case	\$0		g Schedule: 5 ^{\$0}
				Spanca	r: Keith Foster

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

Jefferson City Water District

Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Depreciation Expense

Line	Account's	<u>B</u>	<u>C</u> MO Adjusted	<u>D</u> Depreciation	υ ν∘ <u>Ε</u> Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	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	0.10.000	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	100	\$533,839

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

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Jefferson City Water District Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Accumulated Depreciation Reserve

Line Number	Account Number	Depreciation Reserve Description	<u>Ç</u> Tota: Reserve	P Adjust Number	<u></u> Adjustments	# As Adjusted Reserve	<u>G</u> Jurisdictional Allocations	<u>H</u> Jurisdictional Adjustments	MO Adjusted
1	·····	INTANGIBLE PLANT							
2	301.000	Organization	so	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
	303.000	, •	\$0	1,	\$11,983	\$11,983	100.0078	\$0	\$11,983
5		TOTAL PLANT INTANGIBLE	***		\$11,500	\$11,903		30	\$11,500
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	so so	100.00%	\$0	\$0
10	313.000	Lake, River and Other Intakes	\$57,828	R-10	\$0	\$57,828	100.00%	\$0	\$57,828
	314.000	Wells and Springs	\$0	R-11	\$0	\$0	100.00%	\$0	\$0
11		, -	\$0	R-12	\$0	\$0	100.00%	\$0	\$0
12	315.000	Infiltration Galleries and Tunnels	\$0	R-13	\$0	\$0	100.00%	\$0	\$0
13	316.000	Supply Mains			\$0	\$0 \$0	100.00%	\$0	\$0
14	316.100	Supply Mains - North Plant	\$0	R-14	-			\$0 \$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	·
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	1	\$0	\$62,410		\$0	\$62,410
20		PUMPING PLANT				••	400.000/	60	\$0
21	320.000	Land and Land Rights - PP	\$0	R-21	\$0	\$0	100.00%	\$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
		1	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
32	325.300	Pumping Equipment - Booster	\$0	R-33	\$0	\$0	100.00%	\$0	\$0
33	326.000	Diesel Pumping Equipment	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
34	326.100	Diesel Pumping Equipment - Stratman		i	\$0 \$0	\$0	100.00%	\$0	\$0
35	326.200	Diesel Pumping Equip - Central	\$0	R-35				\$0	\$188
36	327.000	Hydraulic Pumping Equipment	\$188	R-36	\$0	\$188	100.00%	\$0 \$0	\$192
37	328.100	Other Pumping Equipment	\$192	R-37	\$0	\$192	100.00%		\$192
38	328.200	TD Pumping Equipment	\$0	R-38	\$0	\$0	100.00%	<u>\$0</u>	
39		TOTAL PUMPING PLANT	\$448,789		\$0	\$448,789		\$0	\$448,789
		WATER TREATMENT DI ANIT		1		·			
40	l	WATER TREATMENT PLANT		D 44	\$0	\$0	100.00%	\$0	\$0
41	330.000	Land and Land Rights - WTP	\$0	R-41				\$0 \$0	\$401,066
42	331.000	Structures and Improvements - WTP	\$401,057	R-42	\$9	\$401,066	100.00%		
43	331.100	S & I - North Plant	\$0	R-43	\$0	\$0	100.00%	\$0	\$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
		Equipment Filter Media	\$505	R-55	\$0	\$505	100.00%	\$0	\$505
55	332.700	1	\$1,699,308	11-55	\$9	\$1,699,317	100,0074	\$0	\$1,699,317
56		TOTAL WATER TREATMENT PLANT	\$1,000,000		ا قو	\$1,000,017			,,
57		TRANSMISSION & DIST. PLANT							
	240.000		\$0	R-58	\$0	\$0	100.00%	\$0	\$0
58	340.000	Land and Land Rights - TDP		R-56 R-59	\$0 \$4	\$7,769	100.00%	\$0 \$0	\$7,769
59	341.000	Structures and Improvements - TDP	\$7,765				100.00%	\$0	\$7,700
60	341.100	S & I - Spec Cross	\$0	R-60	\$0	\$0 ************************************		\$0 \$0	\$606
61	342.000	Distribution Reservoirs and Standpipes	\$605	R-61	\$1	\$606	100.00%		
62	342.100	Rsvr & Standpipe - Elev	\$4	R-62	\$0	\$4	100.00%	\$0 CO	\$4 670 042
63	342.200	Rsvr & Standpipe - Ground	\$78,842	R-63	\$0	\$78,842	100.00%	\$0 60	\$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

Accounting Schedule: 6 Sponsor: Keith Foster Date: 8/16/2008 Time: 11:27 AM Page: 1 of 2

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	<u>A</u> Account Number	<u>B</u> Depreciation Reserve Description	<u>C</u> Total Reserve	<u>D</u> Adjust Number	<u>E</u> Adjustments	As Adjusted Reserve	<u>G</u> Jurisdictional Allocations	<u>H</u> Jurisdictional Adjustments	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	\$0 \$0	100.00% 100.00%	\$0 \$0	\$0 \$0
70	343.220	CI - 10" & Smaller - 1929 - 1956	\$0 \$347	R-70 R-71	\$0 \$0	\$0 \$347	100.00%	\$0	\$347
71 72	343.230 343.240	CI - 10" & Smaller - 1957 - 1993 T & D Mains - DI 6-8" (STL)	\$0	R-72	so so	\$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	\$0 \$0
78	343.330	CI - 16" (STL)	\$0 \$0	R-78	\$0 \$0	\$0 \$0	100.00% 100.00%	\$0	\$0 \$0
79	1	T & D Mains - DI 12 (STL)	\$0	R-79 R-80	\$0 \$0	\$0	100.00%	\$0	\$0
80		T & D Mains - DI 16 & Greater (STL)	\$0	R-81	\$0 \$0	\$0	100.00%	\$0	so so
81 82	343.360	T & D Mains - LJ 20 (STL) T & D Mains - PL 6-12 (STL)	\$0	R-82	\$0	\$0	100.00%	\$0	\$0
83	344.000	Fire Mains	so so	R-83	so so	\$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	\$0 \$10,843
90	347.100	Meter Installations	\$10,843	R-90	\$0 \$0	\$10,843 \$0	100.00% 100.00%	\$0 \$0	\$10,643
91	347.200	Meter Install - Other	\$0 \$347,065	R-91 R-92	\$0 \$2	\$347,067	100.00%	\$0	\$347,067
92 93	348.000 349.000	Hydrants Other Transmission & Distribution Plant	\$347,065	R-93	\$2 \$0	\$047,007	100.00%	\$0	\$0
94	349.000	TOTAL TRANSMISSION & DIST. PLANT	\$2,327,683		-\$234	\$2,327,449	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	\$0	\$2,327,449
95		GENERAL PLANT	60	D OE	\$0	\$0	100.00%	\$0	\$0
96	389.000	Land and Land Rights - GP	\$0 \$0	R-96 R-97	\$0	\$0	100.00%	\$0	\$0
97 98	390.000 390.100	S & I - Store, Shop & Garage S & I - Office	\$111,928	R-98	-\$5,643	\$106,285	100.00%	\$0	\$106,285
99	390.100	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 \$0	\$129,403 \$1,478
105	391.300	Computer Software - Personal	\$0	R-105	\$1,478	\$1,478	100.00% 100.00%	\$0	\$1,478
106	391.400	Computer Software Other	\$0 \$0	R-106 R-107	\$0 \$0	\$0 \$0	100.00%	\$0	\$0
107	391.500	Data Handling Equipment	\$0	R-107	\$101	\$101	100.00%	\$0	\$101
108	391.600 392.000	Other Office Equipment Trans Equip - Lt Duty Trucks	\$70,962	R-100	\$2,363	\$73,325	100.00%	\$0	\$73,325
109 110	392.000	Trans Equip - Lt Duty Trucks	\$3,075	R-110	\$0	\$3,075	100.00%	\$0	\$3,075
111	392.100	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	\$0 \$18,165
116	395.000	Laboratory Equipment	\$18,165	R-116	\$0 60	\$18,165 eog	100.00% 100.00%	\$0	\$10,105
117	395.100	Laboratory Equipment - Other	\$95 \$157 737	R-117 R-118	\$0 \$0	\$95 \$157,737	100.00%	\$0	\$157,737
118	396.000	Power Operated Equipment Communication Equipment - Non Tele	\$157,737 \$43,541	R-119	\$446	\$43,987	100.00%	\$0	\$43,987
119	397.000 397.100	Remote Control & Instrument	\$43,541	R-120	\$0	\$40,567	100.00%	\$0	\$0
120 121	397.100	Communication Equip - Tele	\$0	R-121	\$576	\$576	100.00%	\$0	\$576
121	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	l	TOTAL DEPRECIATION RESERVE	\$5,033,285		\$153,951	\$6,187,236		\$63	95 187 299

Jefferson City Water District

Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	D E Total Adjustment Adjustment Amount Amount	E Total Jurisdictional Jurisdictional Adjustments Adjustments
R4	Miscellaneous Intangible Plant 1. To Include Corporate Allocation	303.000	\$11,983 \$11,983	\$0
R-42	Structures and Improvements - WTP 1. To Include Corporate Allocation	331.000	\$9 \$9	Marca: ************************************
R-59	Structures and Improvements - TDP	341.000	\$4	\$0
R-61	To Include Corporate Allocation Distribution Reservoirs and Standpipes	342.000	\$4	\$0 \$0
R-64	To Include Corporate Allocation Trans and Distr Mains - Not Classified	343.000	\$1	\$0
R-68	1. To Include Corporate Allocation T & D Mains - 6" to 8"	343,200	-\$558 \$278	\$0 \$0
	1. To Include Corporate Allocation		\$278	\$0
R-75	T & D Mains - 10" to 16" 1. To Include Corporate Allocation	343,300	\$37 \$37	\$0
R-76	T & D Mains - 18" & Greater 1. To Include Corporate Allocation	343.310	\$15 \$15	\$0
R-85	Meters - Bronze Case 1. To Include Corporate Allocation	346.100	-\$13	\$0
R-92	Hydrants 1. To Include Corporate Allocation	348.000	\$2 \$2	\$0
R-98	S & 1 - Office	390.100		\$0 Accounting Schedule: 7

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

Jefferson City Water District

Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Adjustments for Depreciation Reserve

<u>A</u>	But a second line in the second	<u>c</u>	<u>Q</u> <u>E</u>	E G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Total Adjustment Adjustment Amount Amount	Total Jurisdictional Jurisdictional Adjustments Adjustments
Humper	1. To Include Corporate Allocation	idenibe.	-\$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	Подражения
	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	- "IIIIII" - SO
	1. To Include Corporate Allocation		\$6,760	\$0
R-104	Computer Software	391.200	\$129,403	Solution Sol
	1. To Include Corporate Allocation		\$129,403	\$0
R-105	Computer Software - Personal	391.300	\$1,478	Solinging Solinging Sol
	To Include Corporate Allocation		\$1,478	\$0
R-108	Other Office Equipment	391.600	\$101	The contract of the contract o
***************************************	1. To Include Corporate Allocation	391.000	\$101	\$0
_			C 2362	
R-109	Trans Equip - Lt Duty Trucks 1. To Include Corporate Allocation	392.000	\$2,363 \$2,363	\$0 \$0
	1. To molado corporate Allocation		V2 ,000	*
* R-111	Trans Equip - Autos	392.200	\$5,604	**************************************
	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
,	'	· I	11	Accounting Schedule: 7

Accounting Schedule: 7 Sponsor: Keith Foster Date: 8/16/2008 Time: 11:27 AM Page: 2 of 3

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	<u>C</u> Account Number	D Adjustment Amount	E Total Adjustment Amount	E 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

Jefferson City Water District

Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Cash Working Capital

Line	A' Yan	<u>B</u> Test Year	<u>C</u> Revenue	<u>D</u> Expense	<u>E</u> Net Lag	<u>F</u> Factor	<u>G</u> CWC Req
Number	Description	Adj. Expenses	Lag	Lag	C-D	*(Col E / 365)	*******BXF
4	OPERATION AND MAINT, EXPENSE						
1 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
	TOTAL OF ELECTION AND INVINIT EXIT	\					, ,
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	<i>-</i> 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	
30	TOTAL TAXES	\$347,221					-\$84,180
31	CWC REQ'D BEFORE RATE BASE OFFSETS					3	\$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	and the second					-\$38 <u>,</u> 901

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

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

	<u>A</u>		<u>C</u>	D	<u>E</u>	, E	<u>. G</u>	H	. [2]	Ţ
Line		Total Test	Test Year	Test Year		Total Company	Jurisdictional	MO Final Adj	MO Juris.	MO Juris.
Number	Category Description	Year	Labor	Non Labor	Adjustments	 Adjusted 	Adjustments	Jurisdictional 4	Labor	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										1
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	<u> </u>	\$0

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

Jefferson City Water District

Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Adjustments to Income Statement Detail

<u>A</u> Income		<u>c</u>	<u>D</u> Company	<u>E</u> Company	<u>E</u> Company	<u>G</u> Jurisdictional		<u>I</u> Jurisdictional
Adj. Number	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments Total	Adjustment Labor	Adjustment Non Labor	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 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	
						<u>.</u>		
Rev-10	Misc. Unmetered Revenues	468.000	\$0	\$0	\$0	\$0	-\$29,953	-\$29,953
1	1. To Remove Unbilled Revenues (Boateng)		\$0	\$0		\$0		Schedule: 10

Sponsor: Paul R. Harrison Date: 8/16/2008 Time: 11:28 AM Page: 1 of 9

Jefferson City Water District

Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Adjustments to Income Statement Detail

<u>A</u> Income Adj.		<u>C</u> Account	D Company Adjustment	E Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	Adjustment Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor 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	SO SO
<u> </u>	1. To Annualize Purchased Water Expense (Foster)	802.000	\$0. \$0	-\$11,129	-911,129	\$ 0	\$0 \$0
	11. To Annualize Furchased Water Expense (Foster)		,	-\$11,125		30	φU
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
F-20	Purchased Power	623,000	\$0	\$2,388	\$2,388	\$0	\$0 \$0
	1. To Annualize Fuel & Power Expense (Foster)	023.000	\$0	\$2,388	92 1000	\$0 \$0	\$0
	1. To Annualize Fuel & Fower Expense (Foster)		40	\$2,000			40
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	6/4 000	SO SO	\$2.424	69.494	SO.	\$0.43 \$0
		641.000		\$3,431	\$3,431		TAX202.000 == 2.3
1	1. To Annualize Chemical Expense (Boateng)	1	\$0	\$3,431		\$0	Accounting Schedule: 10

Sponsor: Paul R. Harrison Date: 8/16/2008

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Jefferson City Water District

Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Adjustments to Income Statement Detail

<u>A</u> Income Adj. Number	B. Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	E Company Adjustment Non Labor	<u>E</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	H I Jurisdictional Jurisdictional Adjustment Adjustments Non Labor 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 \$6
	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	\$1,81 3	\$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	Accounting Schedule: 10

Sponsor: Paul R. Harrison Date: 8/16/2008

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Jefferson City Water District Test Year Ending: 12-31-2007; Update Period: 03-31-2008

Adjustments to Income Statement Detail

<u>A</u> Income		Ē	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional J	<u>[</u> urisdictional
Adj. Number	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments Total	Adjustment Labor	Adjustment A Non Labor	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	
F 50						**		
E-50	Supervision & Engineering Mtce	670.000	\$1,011	. \$0	\$1,011	\$0.		\$0
	1. To Annualize Payroll (Eaves)		\$1,21 6	\$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	Ì
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	
				20000000000000000000000000000000000000	100			
E-55	Services : Experience : Services : Experience : Services : Experience : Services : Experience : Services : Experience : Ex	675.000	\$2,678	\$0	\$2,678	\$0	\$0	\$0
	1. To Annualize Payroli (Eaves)		\$3,220	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$504	\$0		\$0	\$0	
1		I	[I	Accounting So	chedule: 10

Accounting Schedule: 10

Sponsor: Paul R. Harrison Date: 8/16/2008 Time: 11:28 AM

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Jefferson City Water District Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Adjustments to Income Statement Detail

<u>A</u> Income Adj.		<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	E Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>l</u> Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$38	\$0		\$0	\$0	
E-58	Misc Plant Mice - Labor & Mice	678.000	\$5,558	\$27,011	\$32,569	\$0	\$0	SO
- 00	Iniso Flant inice - Labor & inice	070.000	\$0,030	Ψ21,U1.1	402,303	. 40	φυ	φυ
	1. To Annualize Payroll (Eaves)		\$6,684	\$0		\$0	\$0	
	2. To Annualize Tout Delution Function (Delin)		**	CO7.044				
	2. To Annualize Tank Painting Expense (Bolin)		\$0	\$27,011		\$0	\$0	
	3. To Normalize Overtime (Eaves)		-\$1,046	\$0		\$0	\$0	Ì
	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
	4. To Appropriate Descript (Faces)		6405	# 0			**	
	1. To Annualize Payroll (Eaves)		\$105	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$17	\$0		\$0	\$0	
								İ
E-62	Meter Reading Expenses - Labor & Misc	902.100	\$3.965	\$0	\$3,965	S0	\$0	\$0
L-7/2	ineter Reading Expenses - Labor & Mist	302.100	φυ, 9 00	. 40	43,360	- Ju	φU	30
	1. To Annualize Payroll (Eaves)		\$4,768	\$0		\$0	\$0	-
	2. To Normaline Quartime (Farme)		\$740				**	
-	2. To Normalize Overtime (Eaves)		-\$746	\$0		\$0	\$0	
1	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	÷Λ	en.
E*04	Custines a collection Exp - Labor & Acctg	903,000	\$5,369	, d. 1.07.5 10.15.6	\$14,444	20	\$0	\$0
	1. To Annualize Payroll (Eaves)	1	\$6,457	\$0		\$0	\$0	
				AA			•	
	2. To Annualize Postage Expense (Foster)		\$0	\$9,075		\$0	\$0	
1	I	1	I			I	Accounting	Schedule: 10

Sponsor: Paul R. Harrison

Date: 8/16/2008 Time: 11:28 AM Page: 5 of 9

Jefferson City Water District

Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Adjustments to Income Statement Detail

<u>A</u> Income Adj.		<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	E Company Adjustments	<u>G</u> Jurisdictional Adjustment	H [Jurisdictional Jurisdictional Adjustment Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor 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
	To Annualize Uncollectible Accounts (Boateng)	504.000	\$0 \$0	\$11,444 \$11,444	\$11,444	\$0 \$0	\$0 \$0
		 		*,		40	•
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 Payroli (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	Accounting Schedule: 10

Sponsor: Paul R. Harrison

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Jefferson City Water District

Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Adjustments to Income Statement Detail

A Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	E Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	<u>l</u> 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
	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)	ļ	\$0	\$0		\$280,555	\$0	
E-88	Pensions 1 1 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	926.200	-\$19,469	\$0	-\$19,469	so.	SO	\$0
	To Annualize Pension Expense (Eaves)		-\$19,469	\$0		\$0	\$0	ggeriologico com memo e mongra metro militario de mongra metro mentro de mongra de memo e mongra de memo e mongra de memo e mongra de memo e mongra de memo e mongra de memo e mongra de memo e mongra de memo e mem
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
	To Annualize Corporate Franchise Tax (Foster)		\$0	\$1,275		\$0	\$0	
E-91	Regulatory Commission Exp	928.100	\$0	-\$1.888	-\$1,888	so.	\$0	-\$0
			**	V .,233	V .,2000		7.	Schedule: 10

Accounting Schedule: 10 Sponsor: Paul R. Harrison

Date: 8/16/2008 Time: 11:28 AM

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Jefferson City Water District

Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Adjustments to Income Statement Detail

<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	H Jurisdictional Adjustment	<u>l</u> Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	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
	To Remove Disallowed Advertising Expense (Foster)		\$0	-\$2,009		\$0	\$0	
	11. To Kelliove Disallowed Advertising Expense (1 oster)	1	Ψ	Ψ2,003			Ψ	
F 0.4	VI WAY AND WAY AND THE PROPERTY OF THE PROPERT		****			•	**	**
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	
	2. To Remove Lobbying Expense (Bollin)		-\$000	40			40	
	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	
	in to nome a season a season (1 season)		4 5	¥11,120		ų.	4 -	
E-96	Rents -AG	931.000	\$0	-\$19,633	-\$19 ,633	\$0	\$0	\$0
L-90	Reitis -Au	331.000	φu	-\$15,000	-φ į σ, συσ	φυ	φU	φυ
	1. To Annualize Building Lease Expense (Eaves)		\$0	-\$20,096		\$0	\$0	
	2. To Annualize Equipment Lease Expense (Eaves)		\$0	\$463		\$0	\$0	:
	2. To Annualize Equipment Lease Expense (Laves)		\$0	\$403		, ,	ΨU	ļ
F 400		400.000					645= 554	A
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	
						İ	Accounting	Schedule: 10
	•	-	-			-	Sponsor: Pai	

Sponsor: Paul R. Harrison Date: 8/16/2008 Time: 11:28 AM

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Jefferson City Water District

Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Adjustments to Income Statement Detail

A Income Adj. Number E-107	Income Adjustment Description PSC Assessment - Water	C Account Number 408.000	Company Adjustment Labor	Company Adjustment Non-Labor \$6,336	Company Adjustments Total \$6,336	Jurisdictional Adjustment Labor	H_ Jurisdictional Adjustment Non Labor \$0	Jurisdictional Adjustments Total
	1. To Annualize PSC Assessment (Bolin)		\$0	\$6,336	V.J.	\$0	\$0	
E-108	Property Taxes	200 miles	\$0	\$31,484	\$31,484	\$0	\$0	\$0
	1. To Annualize Property Tax Expense (Foster)		\$0	\$31,484		\$0	\$0	
E-109	1. To Remove Payroll Tax Related to Lobbying (Bolin)		-\$232 -\$232	\$0	-\$232	\$0 °	\$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
	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, <mark>300</mark>

Accounting Schedule: 10 Sponsor: Paul R. Harrison

Date: 8/16/2008 Time: 11:28 AM Page: 9 of 9

Jefferson City Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Income Tax Calculation

NET TAXABLE INCOME Substitute Percentage Substitute Substitu		A. A. A. A. A. A. A. A. A. A. A. A. A. A	<u>B</u>	<u>c</u>	. D	E	F
NET OPERATING INCOME S1,022,704 \$985,616 \$1,013,672 \$1,041,14 \$1,0	Line						
ADD TO NET OPERATING INCOME S338,921 S333,712 S331,193 S348,	Number	Description		Year	Return	Return	Return
ADD TO NET OPERATING INCOME S338,821 S333,712 S331,193 S348,	_	NET OPEN THIS INCOME		\$4 022 704	\$00E 616	¢4 043 672	¢1 0/1 859
Current Income Taxes S336,821 S313,712 S331,193 S346,		1		\$1,022,704	\$900,010	\$1,013,672	\$1,041,000
Deferred Income Tax Expense S33,905 S33,				\$336.821	\$313.712	\$331,193	\$348,756
Deferred Income Tax Expense \$33,905 \$33,				V	,,	, ,	, ,
### TOTAL NET INCOME BEFORE TAXES ### ADD TO NET INCOME BEFORE TAXES ### BOOK Degreciation Expenses ### Stable Degreciation Expenses ### Stable Degreciation Expenses ### Stable Degreciation Expenses ### Stable Degreciation Expenses ### Stable Degreciation Expenses ### Stable Degreciation Expenses ### Stable Degreciation Expenses Calculated at the Rate of Interest Expense calculated at the Rate of Interest Expense Calculated at the Rate of Interest Expense Calculated at the Rate of Interest Expense Calculated at the Rate of Interest Expense Calculated at the Rate of Interest Expense Calculated at the Rate of Interest Expense Calculated at the Rate of Interest Expense Calculated at the Rate of Interest Expense Calculated at the Rate of Interest Expense Calculated Expenses Calcu				\$33,905	\$33,905	\$33,905	\$33,905
### ADD TO NET INCOME BEFORE TAXES ### Book Depreciation Exponses ### Book Depreciation Exponses ### Book Depreciation Exponses ### S603 #							\$0
Book Depreciation Expense \$488,065 \$488,065 \$488,065 \$488,065 \$488,065 \$488,065 \$488,065 \$488,065 \$488,668 \$488,668 \$488,668 \$488,668 \$488,668 \$488,668 \$488,668 \$488,668 \$488,668 \$488,668 \$488,668 \$488,668 \$488,668 \$488,668 \$488,668 \$488,665 \$488,667 \$446,277 \$446,277 \$446,277 \$446,277 \$446,277 \$44	7	TOTAL NET INCOME BEFORE TAXES		\$1,393,430	\$1,333,233	\$1,378,770	\$1,424,520
Book Depreciation Expense \$488,065 \$488,065 \$488,065 \$488,065 \$488,065 \$488,065 \$488,065 \$488,065 \$488,668 \$488,668 \$488,668 \$488,668 \$488,668 \$488,668 \$488,668 \$488,668 \$488,668 \$488,668 \$488,668 \$488,668 \$488,668 \$488,668 \$488,668 \$488,665 \$488,667 \$446,277 \$446,277 \$446,277 \$446,277 \$446,277 \$44		ADD TO NET INCOME BEFORE TAYES				İ	
Milsc. Non-ideductible Expenses \$603 \$603 \$603 \$501 \$				\$488.065	\$488 065	\$488.065	\$488,065
Summary State St		1 · · · · · · · · · · · · · · · · · · ·					\$603
SUBT.FROM NET INC. BEFORE TAXES Interest Expense calculated at the Rate of 3.4040% \$446,267 \$446,267 \$446,267 \$446,267 \$446,267 \$446,267 \$446,267 \$446,267 \$446,267 \$488,065 \$488,065 \$488,065 \$488,065 \$488,065 \$70,369 \$							\$488,668
13							
Tax Straight-Line Depreciation	12	SUBT. FROM NET INC. BEFORE TAXES					4
15	13	Interest Expense calculated at the Rate of	3.4040%		•		\$446,267
TOTAL SUBT. FROM NET INC. BEFORE TAXES \$1,004,701 \$	14	Tax Straight-Line Depreciation		\$488,065	\$488,065	\$488,065	\$488,065
TOTAL SUBT. FROM NET INC. BEFORE TAXES \$1,004,701 \$	15	1		\$70,369	\$70,369	\$70,369	\$70,369
NET TAXABLE INCOME \$877,397 \$817,200 \$862,737 \$908,418				\$1,004,701	\$1,004,701	\$1,004,701	\$1,004,701
18							
18	47	NET TAYABLE INCOME		\$877.397	\$817,200	\$862.737	\$908,487
19	17	TAXABLE INCOME		407.1,001	****	, , , , , , , , , , , , , , , , , , , ,	, ,
19		PROVIDION FOR FER INCOME TAY					
Deduct Missouri Income Tax at the Rate of Deduct City Inc. Tax		· · · · · · · · · · · · · · · · · · ·		\$877 397	\$817 200	\$862,737	\$908,487
Deduct City Inc Tax - Fed. Inc. Tax \$0			100.000%				\$47,362
Federal Taxable Income - Fed. Inc. Tax S831,656 \$774,597 \$817,760 \$861,			100.000 %				\$0
PROVISION FOR MO. INCOME TAX S877,397 S817,200 S862,737 S908, S71,109 S70,100 S70,10				'	\$774,597	\$817,760	\$861,125
Net Taxable Income - MO. Inc. Tax \$877,397 \$817,200 \$862,737 \$908,			35.000%	\$291,080	\$271,109	\$286,216	\$301,394
Net Taxable Income - MO. Inc. Tax \$877,397 \$817,200 \$862,737 \$908,			l				
Deduct Federal Income Tax at the Rate of Deduct City Income Tax - MO. Inc. Tax				****	0047.000	¢060 707	£000 407
Deduct City Income Tax - MO. Inc. Tax \$0			50.000/				\$150,697
Missouri Taxable Income - MO. Inc. Tax \$731,857 \$681,645 \$719,629 \$757,739 \$			50.000%				\$0
Missouri Income Tax at the Rate of 6.250% \$45,741 \$42,603 \$44,977 \$47,300 \$44,977 \$47,300 \$44,977 \$47,300 \$44,977 \$47,300 \$44,977 \$47,300 \$44,977 \$47,300 \$46,737 \$908,301,300 \$271,109 \$286,216 \$301,300 \$271,109 \$286,216 \$301,300 \$271,109 \$286,216 \$301,300 \$271,109 \$286,216 \$301,300 \$44,977 \$47,300 \$46,000 \$				· 1	•		\$757,790
30 PROVISION FOR CITY INCOME TAX 31 Net Taxable Income - City Inc. Tax 32 Deduct Federal Income Tax - City Inc. Tax 33 Deduct Missouri Income Tax - City Inc. Tax 34 City Taxable Income 35 City Income Tax at the Rate of 36 SUMMARY OF CURRENT INCOME TAX 37 Federal Income Tax 38 State Income Tax 39 City Income Tax 40 TOTAL SUMMARY OF CURRENT INCOME TAX 40 DEFERRED INCOME TAXES 40 Deferred Investment Tax Credit 41 Deferred Tax Depreciation 42 Amort of Pepair Allowance 43 Amort of Pepair Allowance 44 Deferred Tax Depreciation 45 Amort of Repair Allowance 45 Amort of Repair Allowance 48 S877,397 \$817,200 \$862,737 \$908, \$301, \$30			6.250%		, ,		\$47,362
Net Taxable Income - City Inc. Tax \$877,397 \$817,200 \$862,737 \$908,732 \$300 \$271,109 \$286,216 \$301,333 \$300 \$321,300 \$3	25	inissour medine fax at the Nate of		V.2,	, .= ,	, ,	
Net Taxable Income - City Inc. Tax \$877,397 \$817,200 \$862,737 \$908, \$301, \$30 \$301,	30	PROVISION FOR CITY INCOME TAX					
33 Deduct Missouri Income Tax - City Inc. Tax \$45,741 \$42,603 \$44,977 \$559,1		Net Taxable Income - City Inc. Tax					\$908,487
City Taxable Income S540,576 S503,488 S531,544 S559,	32	Deduct Federal Income Tax - City Inc. Tax		\$291,080			\$301,394
SUMMARY OF CURRENT INCOME TAX S291,080 \$271,109 \$286,216 \$301,338 State Income Tax \$45,741 \$42,603 \$44,977 \$47,39 \$201,000 \$0 \$0 \$0 \$0 \$0 \$0 \$0	33	Deduct Missouri Income Tax - City Inc. Tax					\$47,362
SUMMARY OF CURRENT INCOME TAX \$291,080 \$271,109 \$286,216 \$301,301 \$38		1					\$559,731
Section Sect	35	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
State Income Tax State Incom	26	SUMMARY OF CURRENT INCOME TAX					
State Income Tax Income Tax Income T				\$291,080	\$271,109	\$286,216	\$301,394
City Income Tax						\$44,977	\$47,362
40 TOTAL SUMMARY OF CURRENT INCOME TAX \$336,821 \$313,712 \$331,193 \$348,1 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 \$33,905 \$33,905 \$33,905 \$33,905 \$44 Deferred Tax Depreciation \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0							\$0
42 Deferred Investment Tax Credit \$0 \$0 43 Deferred Income Tax \$33,905 \$33,905 \$33,905 44 Deferred Tax Depreciation \$0 \$0 \$0 45 Amort of Deferred Tax Depreciation \$0 \$0 \$0 46 Amort of Repair Allowance \$0 \$0 \$0				\$336,821	\$313,712	\$331,193	\$348,756
42 Deferred Investment Tax Credit \$0 \$0 43 Deferred Income Tax \$33,905 \$33,905 \$33,905 44 Deferred Tax Depreciation \$0 \$0 \$0 45 Amort of Deferred Tax Depreciation \$0 \$0 \$0 46 Amort of Repair Allowance \$0 \$0 \$0							
43 Deferred Income Tax \$33,905 \$33,905 \$33,905 \$33,905 \$44 Deferred Tax Depreciation \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$					<u>*</u>	60	\$0
44 Deferred Tax Depreciation \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0					· I		\$0 \$33,905
45 Amort of Deferred Tax Depreciation \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0							\$0
46 Amort of Repair Allowance \$0 \$0		•				· 1	\$0
			1				\$0
4/ JAMOR OT DETERREDITE I I SUI SUI SUI SUI	47	Amort of Deferred ITC		\$0	\$0	\$0	\$0
48 Deferred Unbilled \$0 \$0 \$0		l '		<u>\$0</u>			\$0
49 TOTAL DEFERRED INCOME TAXES \$33,905 \$33,905 \$33,905 \$33,905	49	TOTAL DEFERRED INCOME TAXES		\$33,905	\$33,905	\$33,905	\$33,905

Accounting Schedule: 11 Sponsor: Paul R. Harrison Date: 8/16/2008 Time: 11:28 AM Page: 1 of 2

Missouri - American Water Company Case No. WR-2008-0311 Jefferson City Water District

Jefferson City Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Income Tax Calculation

Line Description	<u>B</u> Percentage Rate	<u>C</u> Test Year	<u>D</u> 7.52% Return	E 7.73% Return	<u>F</u> 7.95% ≭⇔Return
50 TOTAL INCOME TAX		\$370,726	\$347,617	\$365,098	\$382,661

Jefferson City Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Capital Structure Schedule

Line		Dollar	<u>C</u> Percentage of Total Capital	<u>D</u> Embedded Cost of	E Weighted Cost of Capital	E Weighted Cost of Capital	G Weighted Cost of Capital
Number	Description	Amount	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%

Jefferson City Water District

Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Revenue Billing Determinant Sheet

Feeder Description	Annualized Gustomers	<u>B</u> Total Customer Bills	C Annual Gustomer Charge Revenues	E Annualized Water Usage	E Annualized Volumetric Revenues	E 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

Accounting Schedule: 9-1 Sponsor: Kofi A. Boateng

Date: 8/16/2008 Time: 12:06 PM Page: 1 of 1

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 (1)	B Annualized Customers	C Bills Per Year	E Total Customer Bills	C Annual Customer Charge Revenues	Annualized Water Usage	E Annualized Volumetric Revenues	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 Numbe	Meter. Size	Annualized Customers	C Bills Per Year	D Total Customer Bills B * C	E Gustomer Charge	E Annual Customer Charge Revenues D*E	Annual Water Usage Per Customer	H Annualized Water Usage (B*G)	Uvolmetric Rate per Gallons in J	Gallons Per Volumetric Rate	K Annualized Volumetric Revenues 2 (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	Ō	\$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	5		\$1,798,911
10	TOTAL ALL DISTRICTS	8,921		107,030		\$1,120,192		524,484,025	<u> </u>		\$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	Annualized Gustomers	C Bills Per Year	<u>B</u> Total Customer Bills	Annual Customer Charge Revenues	D Annualized Water Usage	E Annualized Volumetric Revenues	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

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

Line Numbe	Meter Size	Annualized Customers	C Bills Per Year	D Total Customer Bills B * C	E Customer Charge	Annual Customer Charge Revenues D*E	G Annual Water Usage Per Customer	H Annualized Water Usage (B*G)	Volmetric Rate per Gallons in 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

Mcter Size	Annualized Customers	C Bills Per Year	Total Customer Bills	© Annual Gustomer Charge Revenues	D Annualized Water Usage	E Annualized Volumetric Revenues	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

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

Line Numbe	Meter, r Sizé	Annualized Customers	C Bills Per Year	D Total Customer Bills B + C	E Customer Charge	E Annual Customer Charge Revenues D * E	Annual Water Usage Per Customer	HAnnualized Water Usage (B*G)	Volmetric Rate per Gallons in 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 <u>,</u> 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

Joplin Water District

Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Revenue Requirement

Line Number	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	\$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	\$933,519	\$985,004	\$1,036,729
7 8	Required Current Income Tax 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

Accounting Schedule: 1 Sponsor: Paul R. Harrison

Date: 8/16/2008 Time: 11:40 AM Page: 1 of 1

Joplin Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008 RATE BASE SCHEDULE

Line Number	A Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
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	1	\$364,363
22	Tank Painting Tracker		\$62,124
23	TOTAL SUBTRACT FROM NET PLANT		\$29,951,318
24	Total Rate Base	<u> </u>	\$38,612,001

Accounting Schedule: 2 Sponsor: Paul R. Harrison

Date: 8/16/2008 · Time: 11:41 AM Page: 1 of 1

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

				n	E	E	844. C	Hestor	
Line	Account #	B B A CANADA		Adjust.	E			Jurisdictional	MO Adjusted
	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT	1		040.005	\$40.00E	400 000/		642.205
2	301.000	Organization	\$0 \$20,740	P-2 P-3	\$12,265 \$0	\$12,265 \$20,740	100.00% 100.00%	\$0 \$0	\$12,265 \$20,740
3 4	302.000 303.000	Franchises and Consents Miscellaneous Intangible Plant	\$46,608	P-4	\$18,943	\$65,551	100.00%	\$0	\$65,551
5	303.000	TOTAL PLANT INTANGIBLE	\$67,348	' -	\$31,208	\$98,556	100.0070	\$0	\$98,556
•			, , , , , ,		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	• • • • • • • • • • • • • • • • • • • •			i
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 \$0	\$110,883 \$535,450	100.00% 100.00%	\$0 \$0	\$110,883 \$535,150
10	313.000	Lake, River and Other Intakes	\$535,150 \$3,711,544	P-10 P-11	\$0 \$0	\$535,150 \$3,711,544	100.00%	\$0	\$3,711,544
11 12	314.000 315.000	Wells and Springs Infiltration Galleries and Tunnels	\$0,711,044	P-12	so l	\$0,711,544	100.00%	so so	\$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	\$13,695,945	100.00%	\$0 \$0	\$13,695,945
19		TOTAL SOURCE OF SUPPLY PLANT	\$13,695,945		\$0	\$13,695,945		\$0	\$13,655,545
20		PUMPING PLANT				A46	400.000		640 504
21	320.000	Land and Land Rights - PP	\$12,561	P-21	\$0 \$0	\$12,561 \$552,475	100.00% 100.00%	\$0 \$0	\$12,561 \$553,475
22	321.000	Structures and Improvements - PP	\$553,475 \$0	P-22 P-23	\$0 \$0	\$553,475 \$0	100.00%	\$0	\$555,475
23 24	321.100 321.200	S & I - Pumps (STL) S & I - Boosters	\$0	P-24	\$0	\$0	100.00%	\$0	\$0
24 25	321.200	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	\$0 \$0	100.00% 100.00%	\$0 \$0	\$0 \$0
32	325.300	Pumping Equipment - Booster	\$0 \$132,189	P-32 P-33	\$0 \$0	\$132,189	100.00%	\$0	\$132,189
33 34	326.000 326.100	Diesel Pumping Equipment Diesel Pumping Equipment - Stratman	\$132,103	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 \$0	\$830,221 \$0
43	331.100	S & I - North Plant	\$0 \$0	P-43 P-44	\$0 \$0	\$0 \$0	100.00% 100.00%	\$0 \$0	\$0 \$0
44	331.200	S & I - Central 1 & 2	\$0	P-44 P-45	\$0 \$0	\$0 \$0	100.00%	\$0	\$0
45 46	331.300 331.400	S & I - Central 3 S & I - South Plant	\$0	P-46	\$0	\$0	100.00%	\$0	\$0
46 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 \$0	100.00%	\$0 \$0	\$0 \$0
53	332.500	WT Equipment - Meramec	\$0	P-53 P-54	\$0 \$0	\$0 \$8,445	100.00% 100.00%	\$0	\$8,445
54 55	332.600	Other P/E Hand Equipment	\$8,445 \$182,146	P-54 P-55	\$0 \$0	\$8,445 \$182,146	100.00%	\$0	\$182,146
55 56	332.700	Equipment Filter Media TOTAL WATER TREATMENT PLANT	\$3,874,267		\$2,615	\$3,876,882	1.00.00 /6	\$0	\$3,876,882
57 58	340.000	TRANSMISSION & DIST. PLANT Land and Land Rights - TDP	\$27,039	P-58	-\$1,308	\$25,731	100.00%	- \$0	\$25,731
56 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

Accounting Schedule: 3 Sponsor: Keith Foster Date: 8/16/2008 Time: 11:41 AM Page: 1 of 2

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 .	<u>A</u> Account#	error (g) <u>B</u> to be the second	<u>C</u> — Total	Adjust.	E		Jurisdictional	<u>Н</u> Jurisdictional	MO Adjusted
	(Optional)		Plant	Number	Adjustments	Plant 🖟		Adjustments	Jurisdictional
64		Trans and Distr Mains - Not Classified	\$0	P-64 P-65	\$0 \$0	\$0 \$2,446,090	100.00% 100.00%	\$0 \$0	\$0 \$2,446,090
65 66		T & D Mains - 4" & Less T & D Mains - AC 4" (STL)	\$2,446,090 \$0	P-66	\$0	\$2,446,090	100.00%	\$0	\$2,440,030
67		T & D Mains - Galv 1 (STL)	\$0	P-67	\$0	\$0	100.00%	\$0	\$0
68		T & D Mains - 6" to 8"	\$19,704,729	P-68	\$96,764	\$19,801,493	100.00%	\$0	\$19,801,493
69		Ci - 10" & Smaller - 1900 - 1928	\$0	P-69	\$0	\$0	100.00%	\$0	\$0
70		CI - 10" & Smaller - 1929 - 1956	\$0	P-70	\$0	\$0	100.00%	\$0 \$0	\$0 \$0
71		CI - 10" & Smaller - 1957 - 1993	\$0 \$0	P-71 P-72	\$0 \$0	\$0 \$0	100.00% 100.00%	\$0	\$0
72 73		T & D Mains - Di 6-8" (STL) T & D Mains - Di 6-10" (TN)	\$0	P-73	\$0	\$0 \$0	100.00%	\$0	\$0
74		T & D Mains - PL 6-8" (STL)	\$0	P-74	\$0	\$0	100.00%	\$0	\$0
75		T & D Mains - 10" to 16"	\$12,256,642	P-75	\$11,045	\$12,267,687	100.00%	\$0	\$12,267,687
76		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		CI - 16" (STL)	\$0	P-78	\$0	\$0	100.00%	\$0	\$0
79		T & D Mains - DI 12 (STL)	\$0	P-79	\$0	\$0 *0	100.00%	\$0 \$0	\$0 \$0
80		T & D Mains - DI 16 & Greater (STL)	\$0 \$0	P-80 P-81	\$0 \$0	\$0 \$0	100.00% 100.00%	\$0	\$0 \$0
81		T & D Mains - LJ 20 (STL) T & D Mains - PL 6-12 (STL)	\$0 \$0	P-82	\$0	\$0 \$0	100.00%	\$0	\$0
82 83	343.370	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		Meters - Remote (ARBs)	\$52,215	P-88	\$0	\$52,215	100.00%	\$0	\$52,215
89		Meter Vault	\$1,008	P-89	\$0	\$1,008	100.00%	\$0 \$0	\$1,008 \$3,512,571
90		Meter Installations	\$3,512,571	P-90	\$0 \$0	\$3,512,571 \$0	100.00% 100.00%	\$0	\$3,512,571
91		Meter Install - Other	\$0 \$959.150	P-91 P-92	\$330	\$959,480	100.00%	\$0	\$959,480
92 93	348.000 349.000	Hydrants Other Transmission & Distribution Plant	\$333,130	P-93	\$0	\$0	100.00%	\$0	\$0
94	349.000	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		S & I - Office	\$0	P-98	\$601	\$601	100.00%	\$0 \$0	\$601 \$5,796
99		S & I - Leasehold	\$5,796 \$3,206	P-99 P-100	\$0 \$0	\$5,796 \$3,206	100.00% 100.00%	\$0 \$0	\$3,796 \$3,206
100		S & I - AG	\$3,206 \$80,488	P-100 P-101	\$0	\$3,206 \$80,488	100.00%	\$0	\$80,488
101 102		S & I - Misc Office Furniture and Equipment	\$44,294	P-101	\$8,671	\$52,965	100.00%	\$12,330	\$65,295
102	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 \$5.055
108	391.600	Other Office Equipment	\$5,470	P-108	\$485	\$5,955 \$439,370	100.00%	\$0 \$0	\$5,955 \$128,270
109	392.000	Trans Equip - Lt Duty Trucks	\$125,634	P-109	\$2,636 \$0	\$128,270 \$9,581	100.00% 100.00%	\$0 \$0	\$128,270 \$9,581
110	392.100	Trans Equip - Hvy Duty Trucks	\$9,581 \$20,945	P-110 P-111	\$9,737	\$9,581 \$30,682	100.00%	\$0	\$30,682
111		Trans Equip - Autos Trans Equip - Other	\$20,945 \$55,379	P-111	\$9,737	\$55,379	100.00%	\$0	\$55,379
112 113	392.300	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 \$257,574
118	396.000	Power Operated Equipment	\$257,574	P-118	\$0	\$257,574 \$51,693	100.00% 100.00%	\$0 \$0	\$257,574 \$51,683
119	397.000	Communication Equipment - Non Tele	\$49,210 \$240,608	P-119 P-120	\$2,473 \$0	\$51,683 \$240,608	100.00%	\$0 \$0	\$240,608
120	397.100	Remote Control & Instrument	\$240,608 \$0	P-120 P-121	\$0 \$2,277	\$240,608 \$2,277	100.00%	\$0	\$2,277
121 122	397.200 398.000	Communication Equip - Tele Miscellaneous Equipment	\$55,266	P-121	\$704	\$55,970	100.00%	\$0	\$55,970
123	399.000	Other Tangible Equipment	\$0	P-123	\$0	\$0	100.00%	\$0	\$0
124	345.000	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

Joplin Water District

Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Adjustments to Plant in Service

A	${\sf B}_{\sf const}$	<u>C</u>	<u>D</u> _	<u>E</u>	e <u>F</u>
Plant Adj.		Account	Adjustment Adj	Total justment	Total Jurisdictional Jurisdictional
Number	Plant In Service Adjustment Description	Number 301.000	Amount A	4mount \$12,265	Adjustments Adjustments \$0
P-2	Organization 1. To Include Corporate Allocation	301.000	\$12,265	J12,20 3	\$0
	1. To include Corporate Allocation		\$12,203		40
P-4	Miscellaneous Intangible Plant	303.000		\$18,943	\$0
Ÿ.	1. To Include Corporate Allocation		\$18,943		\$0
P-42	Structures and Improvements - WTP	331.000	and the second s	\$2,615	\$0
La control de la	1. To Include Corporate Allocation		\$2,615		\$0
	·		-		
P-58	Land and Land Rights - TDP	340.000	1 (1 (1 (1 (1 (1 (1 (1 (1 (1 (1 (1 (1 (1	-\$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
BAA		342.000		\$355	\$0
P-61	Distribution Reservoirs and Standpipes	342.000	\$355	<i>-</i> 3 333	\$0
	1. To Include Corporate Allocation		\$333		40
P-68	T & D Mains - 6" to 8"	343.200	April 1995	\$96,764	\$0
	1. To Include Corporate Allocation		\$96,764	,	\$0
P-75	T & D Mains - 10" to 16"	343.300	en en en en en en en en en en en en en e	\$11,045	\$0
	To Include Corporate Allocation		\$11,045		\$0
	-				
P-76	T & D Mains - 18" & Greater	343.310	And the second s	\$5,554	\$0
	To Include Corporate Allocation		\$5,554		\$0
P-92	Hydrants	348.000	TO SHEW A STREET	\$330	\$0
	To Include Corporate Allocation		\$330		\$0
					Accounting Schedule: 4 Sponsor: Keith Foster

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 P-98	Plant In Service Adjustment Description S & I - Office	C Account Number 390.100	D E Total Adjustment Adjustment Amount Amount \$601	F G Total Jurisdictional Jurisdictional Adjustments Adjustments \$0
**************************************	To Include Corporate Allocation		\$601	\$0
P-102	Office Furniture and Equipment 1. To Include Corporate Allocation	391.000	\$8,671	\$12,330 \$0
	Service Company Fixed Asset Sys (PRH)		\$0,071	\$12,330
P-103	Computer & Peripheral Equipment	391.100	\$139,229	\$0
	To Include Corporate Allocation	391.200	\$139,229 \$395,229	\$0 \$0
P-104	Computer Software 1. To Include Corporate Allocation	391,200	\$395,229	\$0
P≤105	Computer Software - Personal	391,300	\$7,666	
5 /00	1. To Include Corporate Allocation	391.600	\$7,666 \$485	\$0 \$0
P-108	Other Office Equipment 1. To Include Corporate Allocation		\$485	\$0
P-109	Trans Equip - Lt Duty Trucks	392,000	\$2,636	
	To Include Corporate Allocation	392.200	\$2,636 \$9,737	\$0 \$0
P-111	Trans Equip - Autos 1. To Include Corporate Allocation	392.200	\$9,737	\$0
P-114	Tools, Shop and Garage Equipment	394.000	\$4,395	
	1. To Include Corporate Allocation	397.000	\$4,395 \$2,473	\$0 \$0
***************************************	Communication Equipment - Non Tele 1. To Include Corporate Allocation	397.000	\$2,473	\$0 Accounting Schedule: 4 Spansor: Keith Foster

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

Joplin Water District

Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Adjustments to Plant in Service

<u>A</u> Plant Adj. Number	B Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
P-121	Communication Equip - Tele	397,200	Alosop,	\$2,277		\$0
	1. To Include Corporate Allocation		\$2,277		\$0	
P-122	Miscellaneous Equipment	398.000		\$704		\$0
	To Include Corporate Allocation		\$704		\$0	
	•				•	
	Total Plant Adjustments	"		\$721,491	2.3	\$12,330

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Joplin Water District

Test Year Ending: 12-31-2007; Update Period: 03-31-2008 **Depreciation Expense**

Line-	<u>A</u> Account		<u>C</u> MO Adjusted	<u>D</u> Depreciation	<u>E</u> Depreciation
Number.	Number	Plant Account Description	Jurisdictional	Rate	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		0.000/	60
21	320.000	Land and Land Rights - PP	\$12,561	0.00%	\$0 \$0.535
22	321.000	Structures and Improvements - PP	\$553,475	1.73%	\$9,575
23	321.100	S & I - Pumps (STL)	\$0	1.73%	\$0 *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		i	
40	330.000	Land and Land Rights - WTP	\$266,609	0.00%	\$0
41 42	330.000	Structures and Improvements - WTP	\$830,221		=
44	331.000	Journal of the state of the sta	ΨΟΟΟ,ΣΣΙ		g Sched tile.,533

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

Joplin Water District

Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Depreciation Expense

Line	<u>A</u> Account	B All Control of the		<u>D</u> ∵-Depreclation _{⊸⊷}	<u>E</u> Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	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		g Schedule.\$349

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

Joplin Water District

Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Depreciation Expense

Line	<u>A</u> Account		<u>C</u> MO Adjusted	<u>D</u> Depreciation	<u>E</u> Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	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	i.	TOTAL GENERAL PLANT	\$2,487,924		\$183,090
125		Total Depreciation	\$81,792,030	Prijus .	\$1,742,364

Accounting Schedule: 5 Sponsor: Keith Foster Date: 8/16/2008 Time: 11:41 AM Page: 3 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 Accumulated Depreciation Reserve

	A Account	<u> </u>	<u>C</u> Total	Ð Adjust.	I	E As Adjusted	G Jurisdictional	<u>H</u> Jurisdictional	t befaulbA OM
Line Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT							
2		Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3		Franchises and Consents	\$0	R-3	\$0 \$22.452	\$0 \$00.453	100.00% 100.00%	\$0 \$0	\$0 \$22,153
4	303.000	Miscellaneous Intangible Plant TOTAL PLANT INTANGIBLE	\$0 \$0	R-4	\$22,153 \$22,153	\$22,153 \$22,153	100.00%	\$0	\$22,153
5		TOTAL PLANT INTANGIBLE	**		422,100	\$22,100			V ,
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% 100.00%	\$0 \$0	\$48,445 \$462,792
11	314.000	Wells and Springs	\$462,792 \$0	R-11 R-12	\$0 \$0	\$462,792 \$0	100.00%	\$0	\$402,732
12 13	315.000 316.000	Infiltration Galleries and Tunnels • Supply Mains	\$315,916	R-12	\$0	\$315,916	100.00%	\$0	\$315,916
14		Supply Mains - North Plant	\$010,510	R-14	\$0	\$0	100.00%	\$0	\$0
15		Supply Mains - Central Plant	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16		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	\$0	R-21	\$0	\$0	100.00%	\$0	so
21 22	320.000 321.000	Land and Land Rights - PP Structures and Improvements - PP	\$197,583	R-22	\$0	\$197,583	100.00%	\$0	\$197,583
22	321.000	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 \$0	\$2 \$1,007,419
29	325.000	Electric Pumping Equipment	\$1,007,419	R-29 R-30	\$0 \$0	\$1,007,419 \$0	100.00% 100.00%	\$0	\$1,007,419
30	325.100	Pumping Equipment - Pre '46	\$0 \$0	R-31	\$0 \$0	\$0 \$0	100.00%	\$0	\$0
31 32	325.200 325.300	Pumping Equipment - Post '46 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		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 \$0	\$1,048	100.00%	\$0 \$0	\$1,048 \$1,364,425
39		TOTAL PUMPING PLANT	\$1,364,425) \$U	\$1,364,425		30	\$1,304,425
40		WATER TREATMENT PLANT	[ĺ	
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 \$0
46		S & I - South Plant	\$0	R-46	\$0	\$0	100.00% 100.00%	\$0 \$0	\$0
47		S & I - Meramec	\$0 \$915,167	R-47 R-48	\$0 \$0	\$0 \$915,167	100.00%	\$0	\$915,167
48	332.000	WT Equipment-Non-Media WT Equipment - North Plant	\$915,167	R-49	\$0	\$0	100.00%	\$0	\$0
49 50		WT Equipment - Central 1 & 2	\$0	R-50	\$0	\$0	100.00%	\$0	\$0
50 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
		TRANSMISSION & DIST DI ANT							
57 58	340,000	TRANSMISSION & DIST. PLANT 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		S & I - Spec Cross	\$0	R-60	\$0	\$0	100.00%	\$0	\$0
61		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		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

Accounting Schedule: 6 Sponsor: Keith Foster Date: 8/16/2008 Time: 11:42 AM Page: 1 of 2

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	<u>A</u> Account	9	<u>G</u> Total	<u>D</u> Adjust.	E	E As Adjusted	<u>g</u> Jurisdictional	H Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number R-65	Adjustments \$0	Reserve \$88,490	Allocations 100.00%	Adjustments \$0	Jurisdictional \$88,490
65	343.110	T & D Mains - 4" & Less	\$88,490 \$0	R-66	\$0 \$0	\$00,490	100.00%	\$0	\$00,430
66 67	343.120 343.130	T & D Mains - AC 4" (STL) T & D Mains - Galv 1 (STL)	\$0	R-67	\$0	\$0	100.00%	\$0	\$0
68	343.130	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% 100.00%	\$0 \$0	\$60,964 \$0
77	343.320	CI - 12" (STL)	\$0	R-77	\$0 \$0	\$0 \$0	100.00%	\$0	\$0 \$0
78	343.330	CI - 16" (STL)	\$0 \$0	R-78 R-79	\$0 \$0	\$0 \$0	100.00%	\$0	\$0
79	343.340	T & D Mains - DI 12 (STL) T & D Mains - DI 16 & Greater (STL)	\$0 \$0	R-80	\$0	\$0	100.00%	\$0	\$0
80 81	343,350 343,360	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	\$0 \$180,100
92	348.000	Hydrants	\$180,096	R-92	\$4	\$180,100	100.00% 100.00%	\$0 \$0	\$180,100
93 94	349.000	Other Transmission & Distribution Plant TOTAL TRANSMISSION & DIST. PLANT	\$868 \$9,051,760	R-93	-\$432	\$868 \$9,051,328	100.00%	\$0	\$9,051,328
95		GENERAL PLANT	İ						
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 \$0	\$1,551 \$84
100	390.300	S & I - AG	\$79	R-100	\$5 \$0	\$84	100.00% 100.00%	\$0 \$0	\$3,113
101	390.400	S & I - Misc	\$3,113	R-101	\$0 \$1,396	\$3,113 \$55,904	100.00%	\$227	\$56,1131
102	391.000	Office Furniture and Equipment	\$54,508	R-102 R-103	\$1,396 \$12,498	\$23,311	100.00%	\$0	\$23,311
103	391.100	Computer & Peripheral Equipment	\$10,813 \$0	R-103	\$239,234	\$239,234	100.00%	\$0	\$239,234
104	391.200	Computer Software - Personal	-\$2,107	R-105	\$2,732	\$625	100.00%	\$0	\$625
105 106	391.300 391.400	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
107	391.600	Other Office Equipment	-\$15,145	R-108	\$187	-\$14,958	100.00%	\$0	-\$ 14,9 5 8
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 \$0	\$7,860
117	395.100	Laboratory Equipment - Other	\$0	R-117	\$0	\$0	100.00%	\$0 \$0	\$0 \$169,489
118	396.000	Power Operated Equipment	\$169,489	R-118	\$0	\$169,489	100.00%	\$0 \$0	\$169,489 \$13,741
119	397.000	Communication Equipment - Non Tele	\$12,917	R-119	\$824	\$13,741	100.00% 100.00%	\$0 \$0	\$13,741 \$6,825
120	397.100	Remote Control & Instrument	\$6,825	R-120	\$0 \$1.065	\$6,825 \$33,022	100.00%	\$0 \$0	\$33,022
121	397.200	Communication Equip - Tele	\$31,957 \$17,865	R-121	\$1,065 \$234	\$33,022 \$18,099	100.00%	\$0	\$18,099
122	398.000	Miscellaneous Equipment	\$17,865 \$0	R-122 R-123	\$234 \$0	\$10,055	100.00%	\$0	\$0
123 124	399.000	Other Tangible Equipment TOTAL GENERAL PLANT	\$910,790	11-120	\$262,878	\$1,173,668	. 20.0070	\$227	\$1,173,895
125		 TOTAL DEPRECIATION RESERVE	\$13,551,176	l	\$284.616	\$13,838,792		\$227	\$13,836,019

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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

Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	D E Total Adjustment Adjustment Amount Amount	<u>F</u> <u>G</u> Total Jurisdictional Adjustments Adjustments
" R4	Miscellaneous Intangible Plant 1. To Include Corporate Allocation	303,000	\$22,153 \$22,153	\$0 \$0
R-42	Structures and Improvements - WTP 1. To Include Corporate Allocation	331.000	\$17 \$17	\$0
R-59	Structures and Improvements - TDP 1. To Include Corporate Allocation	341.000	\$7	\$0
R-61	Distribution Reservoirs and Standpipes 1. To Include Corporate Allocation	342,000	\$3	\$0
R-64	Trans and Distr Mains - Not Classified 1. To Include Corporate Allocation	343.000	-\$1,031 -\$1,031	\$0
R-68	T & D Mains - 6" to 8" 1. To Include Corporate Allocation	343-200	\$514 \$514	\$0 \$0
R-75	T & D Mains - 10" to 16" 1. To Include Corporate Allocation	343.300	\$68 \$68	\$0
R•76	T & D Mains - 18" & Greater 1. To Include Corporate Allocation	343.310	\$27 \$27 .	\$0
	Meters - Bronze Case 1. To Include Corporate Allocation	346,100	-\$24	\$0
	Hydrants 1. To Include Corporate Allocation	348.000	\$4 \$4	\$0 \$0
2004 R-98	S & I - Office	390,100	-\$10,438	\$0 Accounting Schedule: 7

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

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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 B Reserve Adjustment Accumulated Depreciation Reserve Number Adjustments Description	<u>C</u> Account Number	D E Total Adjustment Adjustment Amount Amount	F Total Jurisdictional Jurisdictional Adjustments Adjustments
1. To Include Corporate Allocation		-\$10,438	\$0
S & I - Leasehold 1. To Include Corporate Allocation	390.200	-\$30	\$0
R-100 S& I - AG 1. To Include Corporate Allocation	390.300	ншиния правожения при 19 85 \$5	**************************************
R-102 Office Furniture and Equipment	391.000	\$1,396	\$227
To Include Corporate Allocation Service Company Fixed Asset Sys (PRH)		\$1,396 \$0	\$0 \$227
R-103 Computer & Peripheral Equipment 1. To Include Corporate Allocation	391.100	\$12,498 \$12,498	\$0
R-104 Computer Software 1. To Include Corporate Allocation	391.200	\$239,234 \$239,234	\$0 \$0
R-105 Computer Software - Personal 1. To Include Corporate Allocation	391.300	\$2,732 \$2,732	######################################
Other Office Equipment 1. To Include Corporate Allocation	391.600	\$187	\$0
R-109 Trans Equip - Lt Duty Trucks 1. To Include Corporate Allocation	392.000	\$4,369 . \$4,369	\$0
R-111 Trans Equip - Autos 1. To Include Corporate Allocation	392.200	\$10,361 \$10,361	\$0 \$0
R-114 Tools, Shop and Garage Equipment	394.000	\$441	Accounting Schedule: 7

Accounting Schedule: 7 Sponsor: Keith Foster Date: 8/16/2008 Time: 11:42 AM Page: 2 of 3

Joplin Water District

Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Adjustments for Depreciation Reserve

Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	Adjustment Amount	E Total Adjustment Amount	E Jurisdictional J Adjustments	
	1. To Include Corporate Allocation		\$441		\$0	
R-119	Communication Equipment - Non Tele 1. To Include Corporate Allocation	397.000	\$824	\$824	\$0	\$0
5.00			V O2-7			
	Communication Equip - Tele 1. To Include Corporate Allocation	397.200	\$1,065	\$1,065	\$0	\$0
	Miscellaneous Equipment 1. To Include Corporate Allocation	398.000	\$234	\$234	\$0	\$0
	Total Reserve Adjustments			\$284,616		\$227

Joplin Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Cash Working Capital

631	-A	В	<u>C</u>	₫	E	<u>E</u>	· <u>G</u>
Line		Test Year	Revenue	Expense	Net Lag	Factor	CWC Req
Number	Description	Adj. Expenses	Lag	Lag	C-D	(Col E / 365)	BxF
	CONTRACTOR AND MAINT EXPENSE						
1 .	OPERATION AND MAINT. EXPENSE	64 005 427	38.64	13.00	25.64	0.070247	\$70,607
2	Base Payroll	\$1,005,127	38.64 38.64	16.19	23.64	0.070247	\$6,980
3	FICA - Employee Portion	\$113,486	38.64 38.64	16.19	22.45	0.061507	\$26,069
4	Income Taxes Withheld	\$423,841	38.64	18.19	22.45	0.056027	\$20,009 \$0
5	State Income Taxes Withheld	\$0 \$759,023	38.64	37.20	1.44	0.038027	\$2,994
6	Fuel & Power	\$759,023 \$270,446	38.64	37.20	0.00	0.000945	\$2,554
7	Chemicals	\$270,446 \$357,646	38.64 38.64	38.64	0.00	0.000000	\$0 \$0
8	Materials & Supplies	\$357,646 \$0	38.64 38.64	30.04 42.45	-3.81	-0.010438	\$0 \$0
9	Purchased Water	T - 1	38.64 38.64	42.45 21.41	-3.61 17.23	0.047205	\$74,285
10	Management Fees	\$1,573,665			46.14	0.047205	\$74,265 \$54,792
11	Group Insurance	\$433,442	38.64	-7.50		0.126411	\$54,7 <i>92</i> \$6,116
12	OPEB's	\$63,367	38.64	3.41	35.23 21.06	0.057699	\$5,110 \$5,906
13	Pensions	\$102,353	38.64	17.58		-0.000493	\$5,900 -\$12
14	401 (k) - Employer Match	\$24,685	38.64	38.82	-0.18		-\$12 -\$3,120
15	Insurance Other Than Group	\$299,730	38.64	42.44	-3.80	-0.010411	
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			40.40	00.45	0.004507	. 60,000
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

	<u>A</u>	<u>B</u> _	_ <u>C</u>	<u>D</u>	<u>E</u>	E	<u>G</u>	Н.	1.0	<u>J</u>
Line		Total Test	Test Year	Test Year		Total Company	Jurisdictional	MO Final Adj	MO Juris.	MO Juris.
Number	Category Description	Year	Labor	Non Labor	Adjustments	Adjusted	Adjustments	Jurisdictional	Labor	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	l so l	\$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			, ,				İ			
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)
444.5									·	
16	NET OPERATING INCOME	\$1,383,873	\$0	\$0	\$0	\$839,596	\$2,899,516	\$3,739,112	\$0	\$0
				#						

Labor and Non Labor Detail not applicable to Revenue & Taxes

(1)

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

	A	В	C	D	E	E	G	Н			K		M
Line	Account		Test Year	Test Year	Test Year			Total Company	Jurisdictional	Jurisdictional	MO Final Adj	MO [™] Adj. ∈	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted		Adjustments	Jurisdictional		Non Labor
		OPERATING PROFILE	(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L+N	1=K
Rev-1 Rev-2	461,100	OPERATING REVENUES											
Rev-2	461.100	Residential Commercial	\$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-4	461.300	Industrial	\$1,785,475			Rev-3		\$1,785,475	100.00%	\$1,014,767	\$2,800,242		
Rev-5	462.000	Private Fire	\$1,587,584			Rev-4		\$1,587,584	100.00%	\$626,573	\$2,214,157		
Rev-6	463.000	Public Fire	\$231,371 \$0			Rev-5		\$231,371	100.00%	\$119,566	\$350,937		
Rev-7	464.000	Public Authorities	\$229.514			Rev-6 Rev-7		\$0	100.00%	\$0	\$0		
Rev-8	466.000	Sales for Resale	\$328,705			Rev-8		\$229,514 \$328,705	100.00%	\$235,719	\$465,233	1	
Rev-9	467.000	Misc Sales Billed	\$1,121			Rev-9		\$1,121	100.00% 100.00%	-\$36,723 \$0	\$291,982		
Rev-10	468.000	Misc. Unmetered Revenues	-\$42,360			Rev-10		-\$42,360	100.00%	\$42.805	\$1,121 \$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%	\$0,002	\$239,515		
Rev-13	ű.	TOTAL OPERATING REVENUES	\$8,849,637						100.0070	\$4,470,493	\$13,320,130	j.	
					p					•	V.V.0201100		
1		SOURCE OF SUPPLY EXPENSES				1		i e					
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 7	603.200	Misc Exp Oper	\$0	\$0	\$0	E-6	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
, 8	604.000	Rents	\$0	\$0	\$0	E-7	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	610.000 611.000	Super & Eng Mtce	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10	612.000	Structures & Improvments Mtce	\$0	\$0	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
11	613.000	Collect & Impound Reseviors Mtce Lake, River & Other Intakes Mtce	\$0 \$0	\$0	\$0	E-10	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
12	614.000	Wells & Springs Mtce	\$0	\$0 \$0	\$0	E-11	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
13	615.000	Infiltration Galleries & Tunnels Mtce	\$0	\$0 \$0	\$0 \$0	E-12 E-13	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
14	616,000	Supply Mains Mtce	\$0	\$0 \$0	\$0 \$0	E-13	\$0 \$0	\$0 \$0	100.00% 100.00%	\$0 \$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 \$0	\$0	\$0	\$0
16	*******	TOTAL SOURCE OF SUPPLY EXPENSES	\$362,156	\$15,934	\$346,222	E-13	\$15,335	\$377,491	100.00%	\$0 \$0	\$21,561 \$377,491	\$19,213	\$2,348
			4002,100	\$10,004	\$040,222	1	\$10,000	\$577,451	İ	au au	\$311,491	\$19,213	\$358,278
17		PUMPING EXPENSES				4		i					
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 26	631.000	Structures & Improvements Mtce	\$0	\$0	\$0	E-25	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
26 27	632.000	Power Production Equip	\$0	\$0	\$0	E-26	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
21 28	633.000	Mtce of Pumping Equipment - Labor & Mtce TOTAL PUMPING EXPENSES	\$65,133	\$39,394	\$25,739	E-27	\$8,124	\$73,257	100.00%	\$0	\$73,257	\$47,518	\$25,739
20		TO TAL FUMPING 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	\$o	E-30	\$0	-\$1.073	100.000/				ـــ
31	641.000	Chemicals - WTE	\$292,791	-\$1,073	\$292,791	E-30	-\$22,345	\$270,446	100.00% 100.00%	\$0 \$0	-\$1,073	-\$1,073	\$0
32	642.000	Operation Labor & Expenses - WTE	\$27,719	\$0	\$27,719	E-31	-\$22,345 \$0	\$270,446	100.00%	\$0 \$0	\$270,446 \$27,719	\$0	\$270,446
33	643.100	Misc Expenses - Fuel & Power	\$6,619	\$0	\$6,619	E-33	\$497	\$7,116	100.00%	\$0	\$7,719	\$0 \$0	\$27,719
34	643.200	Misc Expenses - Waste Disposal	\$21.769	\$0	\$21,769	E-34	-\$3,220	\$18,549	100.00%	\$0	\$18,549	\$0 \$0	\$7,116 \$18,549
35	643.300	Misc Operation Expense	\$7,031	\$0	\$7,031	E-35	\$0,220	\$7,031	100.00%	\$0 \$0	\$7.031	\$0 \$0	\$18,549 \$7,031
36	644.000	Rents - WTE	\$41	\$0	\$41	E-36	\$0	\$41	100.00%	\$0	\$7,031	\$0 \$0	\$7,031
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Accounting Schedule: 9 Sponsor: Paul R. Harrison Date: 8/16/2008 Time: 11:49 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 Income Statement Detail

	A	8	<u>C</u> ,	D	· E	F	G	Н			K	44	Μ.
Line	Account		Test Year	Test Year	Test Year	Adjust.	Total Company			Jurisdictional		MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris, Labor	Non Labor
37	650,000	Supervision & Engineering Mtce WT	(D+E) \$32,774	#22.774 T	en l	F 27	(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J		= K
38	651.000	Structure & Improvement - Labor & Mtce	\$32,774	\$32,774 \$0	\$0 \$0	E-37 E-38	\$6,773	\$39,547	100.00%	\$0	\$39,547	\$39,547	\$0
39	652.000	WT Equipment Mtce Labor & Mtce	\$25,327	\$0 \$0	\$0 \$25,327	E-36 E-39	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
40	002.000	TOTAL WATER TREATMENT EXPENSES	\$412,998	\$31,701	\$25,327 \$381,297	E-39	\$0 -\$18.295	\$25,327 \$394,703	100.00%	\$0 \$0	\$25,327	\$0	\$25,327
		TOTAL WATER TREATMENT EXPENSES	\$412,550	\$31,701	\$301,297		-\$10,295	\$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 49	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
50	666.000	Rents - TDE	\$0	\$0	\$0	E-49	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
50 51	670.000	Supervision & Engineering Mtce	\$0	\$0	\$0	E-50	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
51 52	671.100 672.000	Structures & Improvements - Labor & Mtce	\$0	\$0	\$0	E-51	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
53	673.000	Dist. Reservoirs & Standpipes TD Main - Labor & Mtce	\$0	\$0	\$0	E-52	\$0	. \$0	100.00%	\$0	\$0	\$0	\$0
54	674.000	Fire Main - Labor & Mtce	\$127,347	\$127,347	\$0	E-53	\$25,991	\$153,338	100.00%	\$0	\$153,338	\$153,338	\$0
55	675.000	Services	\$0	\$0	\$0	E-54	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
56	676.000	Meters - Labor & Mtce	\$3,797 \$11,480	\$3,797	\$0	E-55	\$776	\$4,573	100.00%	\$0	\$4,573	\$4,573	\$0
57	677.000	Hydrants - Labor & Mtce	\$11,460	\$4,313 \$18,491	\$7,167 \$0	E-56	\$861	\$12,341	100.00%	\$0	\$12,341	\$5,174	\$7,167
58	678.000	Misc Plant Mtce - Labor & Mtce	\$10,491	\$10,491	\$54.257	E-57 E-58	\$3,807	\$22,298	100.00%	\$0	\$22,298	\$22,298	\$0
59	0.000	TOTAL TRANSMISSION & DIST. EXPENSES	\$522,662	\$428,590	\$94,257	E-36	\$145,889 \$233,954	\$200,146 \$756,616	100.00%	\$0 \$0	\$200,146 \$756,616	\$0	\$200,146
		TO THE THE MICHIGAN OF THE ENGLO	\$522,502	ψ+20,030 l	#34,01Z		\$233,934	\$130,010		φu	\$/56,616	\$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 68	905.200	Misc Cust Accts Exp - Fuel & Power	\$0	\$0	\$0	E-67	\$0	<u> </u>	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	1										
70	907.000	Customer Service & Information Expenses	\$0	\$0	\$o	E-70	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
71		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0	100,00%	\$0	\$0	\$0	\$0
70		0.11.50.000.000.000.000.000.000.000	1					·		•		•	-
72 73	040 000	SALES PROMOTION EXPENSES											
73 74	910.000		\$0	\$0	\$0	E-73	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
/4		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	so	E-76	\$59,456	\$384,342	100.00%	\$0	\$384,342	*****	**
77	921.100	Other Supplies & Exp - Fuel & Power	\$595	\$0	\$595	E-77	\$167	\$762	100.00%	\$0 \$0	\$364,342 \$762	\$384,342 \$0	\$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 \$0	\$762 \$48,095
79	921.300	Misc. Office Expense - Other Supplies	\$49,745	\$0	\$49,745	E-79	\$7,280	\$57,025	100.00%	\$0 \$0	\$46,095 \$57.025	\$0 \$0	\$48,095 \$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 \$0	\$57,025 \$1,526,719
81	923.200	Outside Services - Misc Exp	\$66,518	\$0	\$66,518	E-81	\$0	\$66,518	100.00%	-\$7,744	\$1,320,719	-\$7,744	\$1,526,719 \$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	-\$1,744 \$0	\$2,467
83	923.400	Audit & Legal Fees	\$0	\$0	\$0	E-83	\$0	\$0	100.00%	\$0	\$2,407	\$0	\$2,467
				•	•			44 (, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Ψ5 [•

Accounting Schedule: 9 Sponsor: Paul R. Harrison Date: 8/16/2008 Time: 11:49 AM Page: 2 of 3

Joplin Water District

Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Income Statement Detail

Line	Account	1 B 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	<u>C</u> Test Year	<u>D</u> Test Year	E Test Year	<u>F</u> Adjust	<u>G</u>	⊮ <u>H</u> Total Company J	l uric dictional	<u>j</u>	. <u>K.</u> MO Final Adi	L MO Adj.	M MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments			Adjustments	Junsdictional		Non Labor
* 4	4		(D+E) #				(From Adj. Sch.)	(C+G)	and the second s	(From Adj. Sch.)	(H x i) + J *	L+N	= K
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	É-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 93	928.200	Amort of Other Regulatory Exp	\$0	\$0	\$0	E-92	\$0	\$0	100.00% 100.00%	\$0 \$0	\$0	\$0	\$0 \$9
93 94	930.100	Goodwill Advertising Exp	\$523	\$0 *0	\$523	E-93 E-94	-\$514	\$9 \$473.037	100.00%	\$0 \$0	\$9 \$173.037	\$0 -\$1,645	\$9 \$174,572
95	930.200 930.300	Misc. General Expense Research & Development	\$196,668 \$0	\$0 \$0	\$196,668 \$0	E-94 E-95	-\$23,741 \$0	\$172,927 \$0	100.00%	\$0 \$0	\$172,927 \$0	-\$1,645 \$0	\$174,572 \$0
96	930.300	Rents -AG	\$0 \$29,754	\$0	\$29,754	E-96	-\$18,759	\$10,995	100.00%	\$0 \$0	\$10,995	\$0 \$0	\$10,995
97	932.000	Mtce of General Plant	\$29,754 \$11,589	\$0 \$0	\$25,754 \$11,589	E-90 E-97	\$0,759	\$10,595	100.00%	\$0	\$10,555 \$11,589	\$0	\$10,995 \$11,589
98	332.000	TOTAL ADMIN. & GENERAL EXPENSES	\$3,095,906	\$507,361	\$2,588,545	E-31	\$4,262	\$3,100,168	100.0078	-\$7,744	\$3,092,424	\$542,642	\$2,549,782
30		TOTAL ADMIN. & OCIVERAL EXPENSES	\$5,055,500	\$307,301	\$2,500,545		\$4,202	\$5,100,100		-41,14	ψ0,032, 4 24	\$342,042	\$2,040,10 <u>2</u>
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	500 (1,	000 (. ,	E-101		\$0	100.00%	-\$262,551	-\$262,551	, ,	.,
102	403.200	Cost of Removal	\$0			E-102		\$0	100.00%	\$0	\$0	İ	
103		TOTAL DEPRECIATION EXPENSE	\$1,117,398	\$0	\$0		\$0	\$1,117,398		\$362,415	\$1,479,813	\$0	\$0
			i					•					
104		OTHER OPERATING EXPENSES	1				ł	,				\	
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	\$0	E-113	\$0	\$0	100.00%	\$0 \$0	\$0 \$739,295	\$0	\$0 \$739,724
114		TOTAL OTHER OPERATING EXPENSE	\$620,691	\$0	\$620,691		\$118,604	\$739,295		\$0	\$139,295	-\$429	\$139,124
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		
			1.,,					1,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		Ţ .,, 3	V-,,100		
117		INCOME TAXES							400	ا ا	A4		
118	409.000	Current Income Taxes	\$0	See note (1)	See note (1)	E-118	See note (1)	\$0	100.00%	<u>\$1,454,574</u>	\$1,454,574	See note (1)	See note (1)
119		TOTAL INCOME TAXES	\$0				1	\$0		\$1,454,574	\$1,454,574		
120		DEFERRED INCOME TAXES					1						
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		
						l	Į.						
124		NET OPERATING INCOME	\$1,383,873					\$839,596		\$2,899,516	\$3,739,112		

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

Joplin Water District

Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Adjustments to Income Statement Detail

- <u>A</u> Income	B	<u>Ĉ</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional		<u> </u>
Adj. Number	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments Total	Adjustment Labor	Adjustment Non Labor	Adjustments Total
Rev-2	Residential	461.100	\$0	\$0	\$0	\$0	\$2,464,234	\$2,464,234
	To Annualize Residential Revenue		\$0	\$0		\$0	\$2,464,234	i
	2. To Normalize & Annualize Revenue		\$0	\$0		\$0	\$0	
Rev-3	Commercial Commercial	461.200	\$0	\$0	\$0	\$0	\$1,014,767	\$1,014,767
ŀ	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
	To Normalize & Annualize Revenues (Boateng)		\$0	\$0	***	\$0	\$235,719	
	1. To Hormanize & Annualize Revenues (Doaleng)			φυ			ψ 2 30,113	
Rev-8	Sales for Resale	466.000	\$0	\$0	\$0	\$0	-\$36,723	-\$36,723
	1. To Normalize & Annualize Revenues (Boateng)		\$0	\$0		\$0	Ac \$36 n7iAg	Schedule: 10

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Test Year Ending: 12-31-2007; Update Period: 03-31-2008

Adjustments to Income Statement Detail

<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	<u>Jurisdictional</u> Adjustments Total
Rev-10	Misc. Unmetered Revenues	468.000	\$0_	\$0	\$0		***************************************	\$42,805
Rev-11	To Remove Unbilled Revenues (Boateng) Miscellaneous Service Revenues	469.000	\$0	\$0 \$0	\$0	\$0 \$0	\$42,805 \$3,552	\$3,552
E-5	Corporate Revs for AWR Water-Line Protect (PRH) Misc Exp Oper - Fuel & Power	603.100	\$0 \$0	\$0 \$12,056	\$12,056	\$0 \$0	\$3,552 \$0	so
E-0	1. To Annualize Fuel & Power Expense (Foster)	603.100	\$0	\$12,056	\$12, 056	\$0	\$0	φυ
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	_s \$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	Account AQ	Schedule: 10 \$

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Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Adjustments to Income Statement Detail

<u>A</u> Income Adj. Number	B Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor		<u>l</u> Jurisdictional Adjustments Total
	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)	020.000	\$232	\$ 0	\$220	\$0 .	\$0 *0	90
	2. To Normalize Overtime (Eaves)		-\$4	\$0		\$0	\$0	
	2. To Hormanize Overtime (Edited)		•	**			**	
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*	SO
	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 Accounting S	\$0 Sabadular 40

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Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Adjustments to Income Statement Detail

<u>A</u> Income	B B 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	<u>C</u>	<u>D</u> Company	E Company	<u>F</u> Company	<u>G</u> Jurisdictional	H [Jurisdictional Jurisdictional
Adj.		Account	Adjustment	Adjustment	Adjustments	Adjustment	Adjustment Adjustments
Number	Income Adjustment Description 1. To Annualize Chemical Expense (Boateng)	Number	Labor \$0	Non Labor -\$22,345	Total	Labor \$0	Non Labor Total \$0
	11. To Annualize Chemical Expense (Boateng)		Ψυ	-422,343		30	\$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
			**	7.55		, -	•
E-34	Misc Expenses - Waste Disposal	643.200	ŧΛ	-\$3,220	-\$3,220	\$0	\$0 \$0
E-34	Misc Expenses - Waste Disposal	543.∠UU	\$0	-\$3,220	-\$3,220	30	3 0
	1. To Annualize Waste Disposal Expense (Eaves)		\$0	-\$3,220	*	\$0	\$0
							·
E-37	Supervision & Engineering Mice WT	650.000	\$6,773	\$0	\$6,773	\$0	so so
	1. To Annualize Payroll (Eaves)	<u> </u>	\$6,907	\$0		\$0	\$0
ļ	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
	A To Associate Bossell (Tourn)		£0.050	**			**
	1. To Annualize Payroll (Eaves)		\$2,250	\$0		\$0	\$0
	2. To Normalize Overtime (Eaves)		-\$40	\$0		\$0	\$0
	0 To A.V. 40 or 0 D I 4 dd 0 o V. o (Towns)			* 0			40
	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
			Ţ.:., 				·
1	2. To Normalize Overtime (Eaves)		-\$286	\$0		\$0	Accounting Schedule: 10

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Test Year Ending: 12-31-2007; Update Period: 03-31-2008

Adjustments to Income Statement Detail

Income Adj. Acco Number Income Adjustment Description Num	•	E Company Adjustment Non Labor	E Company Adjustments Total	G Jurisdictional Adjustment Labor	H I Jurisdictional Adjustment Adjustments Non Labor Total
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
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	•	V , U	\$0	\$0
2. To Normalize Overtime (Eaves)	-\$14			\$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		V	\$0	\$0
		YAA			~~
E-53 TD Main - Labor & Mtce 673	.000 \$25,991	\$0	\$25,991	\$0	\$0 \$0 Accounting Schedule: 10

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Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Adjustments to Income Statement Detail

<u>A</u> Income		<u>C</u>	D Company	<u>E</u> Company	E Company	<u>G</u> Jurisdictional		<u>l</u> ' Jurisdictional
Adj.		Account	Adjustment	Adjustment	Adjustments	Adjustment	Adjustment	Adjustments
Number	Income Adjustment Description 1. To Annualize Payroll (Eaves)	Number	Labor	Non Labor \$0	Total	Labor \$0	Non Labor \$0	Total
	1. To Annualize Payroli (Eaves)		\$26,505	\$ 0		φu	φu	
	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
								The state of the s
	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
			7-0,020	~~	720,020		**	40
	1. To Annualize Payroll (Eaves)		\$30,414	\$0		\$0	Accounting	Schedule: 10

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Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	E Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>id</u> <u>l</u> Jurisdictional Jurisdictional Adjustment Adjustments Non Labor Total
	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	
	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	Accounting Schedule: 10

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Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Adjustments to Income Statement Detail

<u>A</u> Income Adj, Number	Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	E Company Adjustment Non Labor	<u>E</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>l</u> Jurisdictional Adjustments Total
	4. To Adjust Soc. Sec. Related to Overtime (Eaves)	,	-\$95	\$0		\$0	\$0	
E-77	Other Supplies & Exp - Fuel & Power 1. To Annualize Fuel & Power Expense (Foster)	921.100	\$0 \$0	\$167 \$167	\$167	\$0 \$0	\$0 \$0	\$0
E-79	Misc. Office Expense - Other Supplies 1. To Annualize Regulatory Asset Expense (Eaves)	921.300	\$0 \$0	\$7,280 \$8,233	\$7,280	\$0 \$0	\$0 \$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
	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	Account Ag	Schedule: 10. \$0

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Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Adjustments to Income Statement Detail

A Income Adj. Number	Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	E Company Adjustment Non Labor	E Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
	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
	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	
ļ ļ	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 Accounting	Schedule: 10

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Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Adjustments to Income Statement Detail

<u>A</u> Income Adj.		<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>E</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>l</u> Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	2. To Annualize Equipment Lease Expense (Eaves)	ramber	\$0	-\$21,539		\$0	\$0	, Jean
	, , , , , , , , , , , , , , , , , , , ,		•	. ,		·		
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	SO
	. CO ASSESSMENT WATER		-	V .0,030	V10,010			40
	1. To Annualize PSC Assessment (Bolin)		\$0	\$13,648		\$0	\$0	
E-108	Property Taxes		\$0	\$105,385	\$105,385	\$0	\$0	so
	l Topetty Taxes		Ψυ	Ψ100,000	Ψ100,000	90	Ψ0	90
	1. To Annualize Property Tax Expense (Foster)		\$0	\$105,385	•	\$0	\$0	
E-109	FICA		-\$429	\$0	-\$429	\$0	\$0	So
E-103	I I I		-9425	40	-9423	30	40	3 0
	1. To Remove Payroll Tax Related to Lobbying (Bolin)		-\$429	\$0		\$0	\$0	
E 440	Column Attached Paris	400.000	*^	***	*^	***	64 454 574	\$4.4F4.F54
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	
			Ì	·		,		
E-121	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	A8890 MATE	Sched#201675

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Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Adjustments to Income Statement Detail

<u>A</u> Income Adj. Number	Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	E Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
	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

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Joplin Water District

Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Income Tax Calculation

Line Number	A Ulip	<u>B</u> Percentage Rate	<u>C</u> Test Year	<u>D</u> 7.52% Return	<u>E</u> 7.73% Return	<u>F</u> 7.95% Return
1	NET OPERATING INCOME		\$3,739,112	\$2,902,850	\$2,985,480	\$3,068,496
2 3	ADD TO NET OPERATING INCOME Current Income Taxes		\$1,454,574	\$933,519	\$985,004	\$1,036,729
3 4	Deferred Income Taxes from Inc. Statement		φ1,454,574	\$333,313	\$303,004	ψ1,000,720
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 \$870
10	Misc. Non-deductible Expenses TOTAL ADD TO NET INCOME BEFORE TAXES	1	\$879 \$1,480,692	\$879 \$1,480,692	\$879 \$1,480,692	\$879 \$1,480,692
11			\$1,400,692	\$1,480,092	\$1,400,032	\$1,400,032
12 13	SUBT. FROM NET INC. BEFORE TAXES Interest Expense calculated at the Rate of	3.4040%	\$1,314,353	\$1,314,353	\$1,314,353	\$1,314,353
	l ·	0.404078	\$1,479,813	\$1,479,813	\$1,479,813	\$1,479,813
14	Tax Straight-Line Depreciation Excess Tax Depreciation		\$102,619	\$102,619	\$102,619	\$102,619
15	•	}		\$2,896,785	\$2,896,785	\$2,896,785
16	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$2,896,785	\$2,090,705	\$2,090,700	\$2,090,703
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 \$3,591,541	\$0 \$2,304,985	\$0 \$2,432,108	\$0 \$2,559,825
22 23	Federal Taxable Income - Fed. Inc. Tax Federal Income Tax at the Rate of	35.000%	\$1,257,039	\$806,745	\$851,238	\$895,939
23	rederal income tax at the Nate of	00.0007	\$1,207,000	4000,110	46 0 1,200	*****
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 \$447,070
26	Deduct Federal Income Tax at the Rate of Deduct City Income Tax - MO. Inc. Tax	50.000%	\$628,520 \$0	\$403,373 \$0	\$425,619 \$0	\$447,970 \$0
27 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 31	PROVISION FOR CITY INCOME TAX 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 \$0
39	City Income Tax		\$0 \$1,454,574	\$0 \$933,519	\$0 \$985,004	\$1,036,729
40	TOTAL SUMMARY OF CURRENT INCOME TAX		\$1,454,574	\$333,313	\$303,004	ψ1,000,120
41	DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
42	Deferred Investment Tax Credit Deferred Income Tax		\$49,444	\$49,444	\$49,444	\$49,444
43 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	<u> </u>	\$0	\$0	\$0	<u>\$0</u> \$11,483
49	TOTAL DEFERRED INCOME TAXES	1 1	\$11,483	\$11,483	\$11,483	

Accounting Schedule: 11 Sponsor: Paul R. Harrison Date: 8/16/2008 Time: 11:43 AM

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Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Income Tax Calculation

Line Number Description	<u>B</u> Percentage Rate	<u>C</u> Test Year	<u>D</u> 7.52% Return	E 7.73% Return	7.95% Return
50 TOTAL INCOME TAX		\$1,466,057	\$945,002	\$996,487	\$1,048,212

Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Capital Structure Schedule

L'ine Number	A Description	B station Dollar Amount	Percentage of Total Capital Structure	Embedded Cost of Capital	E Weighted Cost of Capital 9.60%	E Weighted Cost of Capital 10.10%	G Weighted Cost of Capital 10.60%
1	Common Stock	\$3,809,423,000	42.85%		4.114%	4.328%	4.543%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$28,864,000	0.32%	9.18%	0.030%	0.030%	0.030%
4	Long Term Debt	\$4,732,503,000	53.24%	6.00%	3.194%	3.194%	3.194%
5	Short Term Debt	\$318,514,512	3.58%	5.03%	0.180%	0.180%	0.180%
6	Other Security-Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$8,889,304,512	100.00%		7.518%	7.732%	7.947%
8	PreTax Cost of Capital				10.081%	10.429%	10.778%

Accounting Schedule: 12 Sponsor: Matthew Barnes Date: 8/16/2008

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Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Revenue Billing Determinant Sheet

Feeder Description	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	¢00 577	4 642 072 000	\$2,123,580	60.044.457
ilidustilai Reveilue Feedels, Totals	117	1,300	\$90,577	1,612,973,000	\$2,123,500	\$2,214,157
Test	0	0	\$90,577 \$0	1,612,973,000	\$2,123,580	\$2,214,157 \$0

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	<u>B</u> ∴ Annualized Customers	C Bills Per Year	E Total Customer Bills	Annual Customer Charge Revenues	Annualized Water Usage	Annualized Volumetric Revenues	E 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

Joplin Water District

Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Residential Min. Base Usage Revenue Feeder

Line Numbe	Meter Size	Annualized Gustomers	C Bills Pér Year	Total Customer Bills	E Customer Charge	E Annual Customer Charge Revenues D*E	G Annual Water Usage Per Customer	H Annualized Water Usage (B*G)	l Volmetric Rate per Gallons in 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

Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Commercial No Min. Base Usage Revenue Feeder - Summary

Meter Size	Annualized Customers	C Bills Per Year	B Total Customer Bills	<u>C</u> Annual Customer Charge Revenues	D Annualized Water Usage	E 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

Joplin Water District

Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Commercial No Min. Base Usage Revenue Feeder

Line Numbe	The second secon	Annualized () Customers	C Bills Per Year	D Total Customer Bills	Customer 4 Charge	E Annual Customer Charge Revenues D*E	G Annual Water V Usage Per Customer	H Annualized Water Usage (B*G)	Rate per	J Gallons Per Volumetric Rate	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

Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Industrial No Min. Base Usage Revenue Feeder - Summary

Meter Size	Annualized Customers	C Bills Per Year	B Total Customer Bills	G Annual Customer Charge Revenues	D Annualized Water Usage	E Annualized Volumetric « Revenues	E Total Annualized
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

Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Industrial No Min. Base Usage Revenue Feeder

Line Numbe	Meter Size	Annualized Customers	C Bills Per Year	D Total Customer Bills B * C	E Customer Charge	E Annual Customer Charge Revenues D*E	G Annual Water Usage Per Customer	H. Annualized Water Usage (B*G)	Volmetric Rate per Gallons in 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

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