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 MEXICO WATER DISTRICT CASE NO. WR-2008-0311

Jefferson City, Missouri

August 2008

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

Line	A	<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	\$12,032,331	\$12,032,331	\$12,032,331
2	Rate of Return	7.52%	7.73%	7.95%
3	Net Operating Income Requirement	\$904,591	\$930,340	\$956,209
4	Net Income Available	\$1,057,788	\$1,057,788	\$1,057,788
5	Additional Net Income Required	-\$153,197	-\$127,448	-\$101,579
6	Income Tax Requirement			
7	Required Current Income Tax	\$296,329	\$312,373	\$328,492
8	Current Income Tax Available	\$391,783	\$391,783	\$391,783
9	Additional Current Tax Required	-\$95,454	-\$79,410	-\$63,291
10	Revenue Requirement	-\$248,651	-\$206,858	-\$164,870
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$193,355	\$193,355	\$193,355
12	Gross Revenue Requirement	-\$55,296	-\$13,503	\$28,485

Accounting Schedule: 1 Sponsor: Paul R. Harrison Date: 8/16/2008 Time: 11:56 AM Page: 1 of 1

Missouri - American Water Company Case No. WR-2008-0311 Mexico 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	Dollar Amount
1	Plant In Service		\$19,189,523
2	Less Accumulated Depreciation Reserve		\$3,038,819
3	Net Plant In Service		\$16,150,704
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$18,904
6	Materials & Supplies		\$27,766
7	Prepayments		\$17,869
8	OPEB Tracker Asset		\$18,810
9	TOTAL ADD TO NET PLANT IN SERVICE		\$83,349
10	SUBTRACT FROM NET PLANT		
11	Federal Tax Offset	-0.2822%	-\$762
12	State Tax Offset	5.7315%	\$2,431
13	City Tax Offset	0.0000%	\$0
14	Interest Expense Offset	19.4027%	\$79,470
15	Contribution In Aid of Construction		\$859,687
16	Customer Advances		\$111,319
17	Customer Deposits		\$0
18	Deferred Income Taxes		\$3,057,841
19	Pension Tracker Liability		· \$3,506
20	Accrued Pension Liability		\$75,806
21	Tank Painting Tracker		\$12,424
22	TOTAL SUBTRACT FROM NET PLANT		\$4,201,722
23	II • Total Rate Base	II	\$12,032,331

Missouri - American Water Company Case No. WR-2008-0311 Mexico Water District Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Plant In Service

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		P		D	E	c .	<u> </u>	<u> </u>	
Line	<u>A</u> Account #	B.	<u>C</u> Total	Adjust.	Ē	E As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	MO Adjusted
1000-00-000-00-00-00-00-00-00-00-00-00-0	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
1 2	301.000	INTANGIBLE PLANT Organization	\$0	P-2	\$2,552	\$2,552	100.00%	\$0	\$2,552
3	302.000	Franchises and Consents	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Miscellaneous Intangible Plant	\$1,127	P-4	\$3,942	\$5,069	100.00%	\$0	\$5,069
5		TOTAL PLANT INTANGIBLE	\$1,127		\$6,494	\$7,621		\$0	\$7,621
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights - SSP	\$25,516	P-7	\$0	\$25,516	100.00%	\$0	\$25,516
8	311.000	Structures and Improvements - SSP	\$72,819	P-8	\$0	\$72,819	100.00%	\$0	\$72,819
9	312.000	Collecting & Impounding Reservoirs	\$183	P-9	\$0	\$183 \$10 775	100.00%	\$0 \$0	\$183 \$10,775
10 11	313.000	Lake, River and Other Intakes Wells and Springs	\$10,775 \$1,030,641	P-10 P-11	\$0 \$0	\$10,775 \$1,030,641	100.00% 100.00%	\$0	\$1,030,641
12	315.000	Infiltration Galleries and Tunnels	\$0	P-12	\$0	\$0	100.00%	\$0	\$0
13	316.000	Supply Mains	\$888,386	P-13	\$0	\$888,386	100.00%	\$0	\$888,386
14	316.100	Supply Mains - Other	\$1,730	P-14	\$0	\$1,730	100.00%	\$0	\$1,730
15	316.200	Supply Mains - Central Plant	\$0	P-15	\$0	\$0	100.00%	\$0	\$0 \$0
16	316.300	Supply Mains - South Plant	\$0 \$0	P-16 P-17	\$0 \$0	\$0 \$0	100.00% 100.00%	\$0 \$0	\$0
17 18	316.400 317.000	Supply Mains - Meramec Plant Other Water Source Plant	\$0	P-17	\$0	\$0 \$0	100.00%	\$0	\$0
19	517.000	TOTAL SOURCE OF SUPPLY PLANT	\$2,030,050		\$0	\$2,030,050		\$0	\$2,030,050
20		PUMPING PLANT		5.04	¢0.	¢ 50 000	400.00%	\$0	\$58,808
21	320.000	Land and Land Rights - PP	\$58,808 \$73,206	P-21 P-22	\$0 \$0	\$58,808 \$73,206	100.00% 100.00%	\$0 \$0	\$73,206
22 23	321.000 321.100	Structures and Improvements - PP	\$73,200	P-22	\$0	\$73,200	100.00%	\$0	\$0
23	321.200	S & I - Boosters	\$0	P-24	\$0	\$0	100.00%	\$0	\$0
25	322.000	Boiler Plant Equipment	\$0	P-25	\$0	\$0	100.00%	\$0	\$0
26	323.100	Power Generation Equipment	\$5,326	P-26	\$0	\$5,326	100.00%	\$0	\$5,326
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 P-29	\$0 \$0	\$0 \$796,780	100.00% 100.00%	\$0 \$0	\$0 \$796,780
29	325.000	Electric Pumping Equipment Pumping Equipment - Pre '46	\$796,780 \$0	P-29 P-30	\$0	\$750,780 \$0	100.00%	\$0	\$0
30 31	325.100 325.200	Pumping Equipment - Post '46	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	325.300	Pumping Equipment - Booster	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33	326.000	Diesel Pumping Equipment	\$0	P-33	\$0	\$0	100.00%	\$0	\$0
34	326.100	Diesel Pumping Equipment - Stratman	\$0	P-34	\$0	\$0	100.00%	\$0	\$0 \$0
35	326.200	Diesel Pumping Equip - Central	\$0 \$0	P-35 P-36	\$0 \$0	\$0 \$0	100.00% 100.00%	\$0 \$0	\$0
36 37	327.000 328.100	Hydraulic Pumping Equipment Other Pumping Equipment	\$32,220	P-30	\$0	\$32,220	100.00%	\$0	\$32,220
38	328.200	TD Pumping Equipment	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39	0_000	TOTAL PUMPING PLANT	\$966,340		\$0	\$966,340		\$0	\$966,340
40	220.000	WATER TREATMENT PLANT Land and Land Rights - WTP	\$13,920	P-41	\$0	\$13,920	100.00%	\$0	\$13,920
41 42	330.000 331.000	Structures and Improvements - WTP	\$3,361,555	P-42	\$544	\$3,362,099	100.00%	\$0	\$3,362,099
43	331.100	S & I - North Plant	\$0	P-43	\$0	\$0	100.00%	\$0	\$0
44	331.200	S & I - Central 1 & 2	\$0	P-44	\$0	\$0	100.00%	\$0	\$0
45		S & I - Central 3	\$0	P-45	\$0	\$0	100.00%	\$0	\$0
46	331.400	S & I - South Plant	\$0	P-46	\$0 \$0	\$0 \$0	100.00% 100.00%	\$0 \$0	\$0 \$0
47	331.500	S & I - Meramec WT Equipment-Non-Media	\$0 \$2,573,562	P-47 P-48	\$0	\$2,573,562	100.00%	\$0	\$2,573,562
48 49	332.000 332.100	WT Equipment - North Plant	\$2,57,5,562	P-49	\$0	\$0	100.00%	\$0	\$0
50	332.200	WT Equipment - Central 1 & 2	\$0	P-50	\$0	\$0	100.00%	\$0	\$0
51	332.300	WT Equipment - Central 3	\$0	P-51	\$0	\$0	100.00%	\$0	\$0
52	332.400	WT Equipment - South Plant	\$0	P-52	\$0	\$0	100.00%	\$0	\$0
53	332.500	WT Equipment - Meramec	\$0	P-53	\$0	\$0 \$22.964	100.00% 100.00%	\$0 \$0	\$0 \$23,864
54	332.600	Other P/E Hand Equipment Equipment Filter Media	\$23,864 \$68,824	P-54 P-55	\$0 \$0	\$23,864 \$68,824	100.00%	\$0	\$68,824
55 56	332.700	TOTAL WATER TREATMENT PLANT	\$6,041,725		\$544	\$6,042,269		\$0	\$6,042,269
57		TRANSMISSION & DIST. PLANT							
58	340.000	Land and Land Rights - TDP	\$13,336	P-58	-\$272	\$13,064	100.00%	\$0	\$13,064
59	341.000	Structures and Improvements - TDP	\$69,287	P-59	\$172	\$69,459	100.00%	\$0	\$69,459
60	341.100	S & I - Spec Cross	\$0	P-60	\$0	\$0 \$204 783	100.00%	\$0 \$0	\$0 \$304,782
61	342.000	Distribution Reservoirs and Standpipes	\$304,708 \$55,518	P-61 P-62	\$74 \$0	\$304,782 \$55,518	100.00% 100.00%	\$0 \$0	\$55,518
62 63	342.100 342.200	Rsvr & Standpipe - Elev Rsvr & Standpipe - Ground	\$19,616	P-62 P-63	\$0	\$19,616		\$0	
	342.200	Internet of Change Strengthered			, +• ;	÷		,-	

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Missouri - American Water Company Case No. WR-2008-0311 Mexico Water District Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Plant In Service

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	<u>A</u> Account #	anna ann an B	<u>C</u> Total	D Adjust	Ē		<u>G</u> Jurisdictional	H Jurisdictional	MO Adjusted
		Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
64	343.000	Trans and Distr Mains - Not Classified	\$2,697,970	P-64	\$0	\$2,697,970	100.00%	\$0	\$2,697,970
65 66	343.110	T & D Mains - 4" & Less T & D Mains - AC 4" (STL)	\$241,030	P-65 P-66	\$0 \$0	\$241,030 \$0	100.00%	\$0 \$0	\$241,030 \$0
66 67	343.120 343.130	T & D Mains - Galv 1 (STL)	\$0	P-67	\$0	\$0	100.00%	\$0	\$0
68	343.200	T & D Mains - 6" to 8"	\$1,292,673	P-68	\$20,138	\$1,312,811	100.00%	\$0	\$1,312,811
69	343.210	Cl - 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	\$0	100.00%	\$0 \$0	\$0 \$0
71 72	343.230 343.240	CI - 10" & Smaller - 1957 - 1993 T & D Mains - DI 6-8" (STL)	\$0 \$0	P-71 P-72	\$0 \$0	\$0 \$0	100.00% 100.00%	\$0	\$0
72	343.250	T & D Mains - DI 6-10" (TN)	\$0	P-73	\$0	\$0	100.00%	\$0	\$0
74	343.260	T & D Mains - PL 6-8" (STL)	\$0	P-74	\$0	\$0	100.00%	\$0	\$0
75	343.300	T & D Mains - 10" to 16"	\$1,153,500	P-75	\$2,299	\$1,155,799	100.00%	\$0	\$1,155,799
76	343.310	T & D Mains - 18" & Greater	\$0	P-76	\$1,156	\$1,156	100.00%	\$0	\$1,156
77	343.320	CI - 12" (STL)	\$0	P-77	\$0 \$0	\$0 \$0	100.00% 100.00%	\$0 \$0	\$0 \$0
78 79	343.330 343.340	Cl - 16" (STL) T & D Mains - DI 12 (STL)	\$0 \$0	P-78 P-79	\$0 \$0	\$0 \$0	100.00%	\$0	\$0
80	343.340	T & D Mains - DI 16 & Greater (STL)	\$0	P-80	\$0	\$0	100.00%	\$0	\$0
81	343.360	T & D Mains - LJ 20 (STL)	\$0	P-81	\$0	\$0	100.00%	\$0	\$0
82	343.370	T & D Mains - PL 6-12 (STL)	\$0	P-82	\$0	\$0	100.00%	\$0	\$0
83	344.000	Fire Mains	\$30,780	P-83	\$0	\$30,780	100.00%	\$0	\$30,780
84	345.000	Services	\$1,990,608	P-84	\$0	\$1,990,608	100.00%	\$0 \$0	\$1,990,608 \$433.885
85	346.100	Meters - Bronze Case	\$433,885 \$0	P-85 P-86	\$0 \$0	\$433,885 \$0	100.00% 100.00%	\$0	\$433,885
86 87	346.200 346.300	Meters - Plastic Case Meters - Others	\$66,418	P-87	\$0	\$66,418	100.00%	\$0	\$66,418
88	346.400	Meters - Remote (ARBs)	\$0	P-88	\$0	\$0	100.00%	\$0	\$0
89	346.500	Meter Vault	\$0	P-89	\$0	\$0	100.00%	\$0	\$0
90	347.100	Meter Installations	\$812,576	P-90	\$0	\$812,576	100.00%	\$0	\$812,576
91	347.200	Meter Install - Other	\$0	P-91	\$0	\$0	100.00%	\$0	\$0
92	348.000	Hydrants	\$402,855	P-92	\$69 \$0	\$402,924	100.00% 100.00%	\$0 \$0	\$402,924 \$11,767
93 94	349.000	Other Transmission & Distribution Plant	\$9,596,527	P-93	\$23,636	\$11,767 \$9,620,163	100.00%	\$0	\$9,620,163
54		TOTAL TRANSMISSION & DIST. FLANT	\$3,330,321		\$20,000	\$0,020,100			••,•==,•==
95		GENERAL PLANT							
96	389.000	Land and Land Rights - GP	\$2,057	P-96	\$0	\$2,057	100.00%	\$0	\$2,057
97	390.000	S & I - Store, Shop & Garage	\$24,657	P-97	\$0	\$24,657	100.00%	\$0	\$24,657
98	390.100	S&I-Office	\$122,116	P-98	\$125	\$122,241	100.00%	\$0 \$0	\$122,241 \$0
99	390.200	S & I - Leasehold	\$0 \$0	P-99 P-100	\$0 \$0	\$0 \$0	100.00% 100.00%	\$0 \$0	\$0
100 101	390.300 390.400	S & I - AG S & I - Misc	\$0	P-101	\$0	\$0	100.00%	so	\$0
102	391.000	Office Furniture and Equipment	\$965	P-102	\$1,804	\$2,769	100.00%	\$2,933	\$5,702
103	391.100	Computer & Peripheral Equipment	\$20,682	P-103	\$28,975	\$49,657	100.00%	\$0	\$49,657
104	391.200	Computer Software	\$31,048	P-104	\$82,252	\$113,300	100.00%	\$0	\$113,300
105	391.300	Computer Software - Personal	\$0	P-105	\$1,595	\$1,595	100.00%	\$0	\$1,595
106	391.400	Computer Software Other	\$0	P-106	\$0 \$0	\$0 \$35,997	100.00%	\$0 \$0	\$0 \$35,997
107	391.500 391.600	Data Handling Equipment Other Office Equipment	\$35,997 \$9,379	P-107 P-108	\$101	\$9,480	100.00%	\$0	\$9,480
108 109	392.000	Trans Equip - Lt Duty Trucks	\$22,859	P-109	\$549	\$23,408	100.00%	\$0	\$23,408
110	392.100	Trans Equip - Hvy Duty Trucks	\$0	P-110	\$0	\$0	100.00%	\$0	\$0
111	392.200	Trans Equip - Autos	\$16,428	P-111	\$2,026	\$18,454	100.00%	\$0	\$18,454
112	392.300	Trans Equip - Other	\$0	P-112	\$0	\$0	100.00%	\$0	\$0
113	393.000	Stores Equipment	\$11,065	P-113	\$0	\$11,065	100.00%	\$0	\$11,065
114	394.000	Tools, Shop and Garage Equipment	\$49,427	P-114	\$915 \$0	\$50,342 \$0	100.00% 100.00%	\$0 \$0	\$50,342 \$0
115	394.100	Tools, Shop & Garage - Other	\$0 \$13,269	P-115 P-116	\$0 \$0	\$0 \$13,269	100.00%	\$0 \$0	\$13,269
116 117	395.000 395.100	Laboratory Equipment Laboratory Equipment - Other	\$13,209	P-117	\$0 \$0	\$0	100.00%	\$0	\$0
118	396.000	Power Operated Equipment	\$8,027	P-118	\$0	\$8,027	100.00%	\$0	\$8,027
119	397.000	Communication Equipment - Non Tele	\$20,162	P-119	\$515	\$20,677	100.00%	\$0	\$20,677
120	397.100	Remote Control & Instrument	\$786	P-120	\$0	\$786	100.00%	\$0	\$786
121	397.200	Communication Equip - Tele	\$3,693	P-121	\$474	\$4,167	100.00%	\$0 \$0	\$4,167 \$8,199
122	398.000	Miscellaneous Equipment	\$8,052	P-122 P-123	\$147 \$0	\$8,199 \$0	100.00% 100.00%	\$0 \$0	\$8,199
123 124	399.000	Other Tangible Equipment	\$400,669	F-123	\$119,478	\$520,147	100.00 %	\$2,933	\$523,080
14-4					÷				
125	, · · · .	TOTAL PLANT IN SERVICE	\$19,036,438		\$150,152	\$19,186,590		\$2,933	\$19,189,523

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Accounting Schedule: 3 Sponsor: Keith Foster Date: 8/16/2008 Time: 11:57 AM Page: 2 of 2

A B Plant Adj. Number Plant In Service Adjustment Description	<u>C</u> Account Number	D E Total Adjustment Adjustment Amount Amount	<u>F</u> <u>G</u> Total Jurisdictional Jurisdictional Adjustments Adjustments
P-2 Organization	301.000	\$2,552	\$0
1. To Include Corporate Allocation		\$2,552	\$0
P-4 Miscellaneous Intangible Plant	303.000	\$3,942	50 State Sta
1. To Include Corporate Allocation	:	\$3,942	\$0
P-42 Structures and Improvements - WTP	331.000	\$544	\$0
1. To Include Corporate Allocation		\$544	\$0
P-58 Land and Land Rights - TDP	340.000	-\$272	11155 \$0
1. To Include Corporate Allocation		-\$272	\$0
P-59 Structures and Improvements - TDP	341.000	\$172	\$0
1. To Include Corporate Allocation		\$172	\$0
P-61 Distribution Reservoirs and Standpipes	342.000	\$74	\$0
1. To Include Corporate Allocation		\$74	\$0
P-68 T & D Mains - 6" to 8"	343.200	\$20,138	ан 50
1. To Include Corporate Allocation		\$20,138	\$0
P-75 T & D Mains - 10" to 16"	343.300	\$2,299	\$0
1. To Include Corporate Allocation		\$2,299	\$0
P-76 T & D Mains - 18" & Greater	343.310	\$1,156	\$0
1. To Include Corporate Allocation		\$1,156	\$0
P.92. Hydrants	348.000	\$69	50 St
1. To Include Corporate Allocation		\$69	\$0
			Accounting Schedule: 4 Sponsor: Keith Foster Date: 8/16/2008 Time: 11:57 AM Page: 1 of 3

Plant		<u>C</u>	<u>D</u> <u>E</u> Total	E <u>G</u> Total
Adj.	Plant In Service Adjustment Description	Account Number	Adjustment Adjustment Amount Amount	Jurisdictional Jurisdictional Adjustments Adjustments
P-98 S &	I - Office	390.100	\$125	\$0.
1. T	o Include Corporate Allocation		\$125	\$0
P-102 Offi	ce Furniture and Equipment	391.000	\$1,804	\$2,933
1. 1	o Include Corporate Allocation		\$1,804	\$0
2. S	vc Company Fixed Asset System (PRH)		\$0	\$2,933
			600 D7F	\$0
	nputer & Peripheral Equipment	391,100	\$28,975	
1. 1	o Include Corporate Allocation		\$28,975	\$0
P-104 Con	nputer Software	391.200	\$82,252	\$0.
1. 1	o Include Corporate Allocation		\$82,252	\$0
D (at a		391.300	\$1,595	\$0
	nputer Software - Personal	391.300		\$0
1. 1 	o Include Corporate Allocation		\$1,595	
P-108 Oth	er Office Equipment	391.600	\$101	\$0
1. 1	o Include Corporate Allocation		\$101	\$0
D 400 T	ns Equip - Lt Duty Trucks	392.000	\$549	\$0
		392.000	\$549	\$0
1. 1	o Include Corporate Allocation		\$343 	ΨŬ
P-111 Trai	ns Equip - Autos	392.200	\$2,026	\$0
1. 1	To Include Corporate Allocation		\$2,026	\$0
P-114 Too	is, Shop and Garage Equipment	394.000	\$915	\$0
	To Include Corporate Allocation		\$915	\$0
P-119 Con	nmunication Equipment - Non Tele	397.000	\$515	\$0
1. 1	o Include Corporate Allocation		\$515	\$0
I	I	1 1	1	Accounting Schedule: 4 Sponsor: Keith Foster
				Date: 8/16/2008
				Time: 11:57 AM

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<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		\$474		\$0
	1. To include Corporate Allocation		\$474		\$0	
	and the second			.		
P-722	Miscellaneous Equipment	398.000		\$147		\$0
T T	1. To Include Corporate Allocation		\$147		\$0	
	Total Plant Adjustments	11	-	\$150,152	1	\$2,933

Accounting Schedule: 4 Sponsor: Keith Foster Date: 8/16/2008 Time: 11:57 AM Page: 3 of 3

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

Line	<u>A</u> Account	B Plant Account Description	<u>C</u> MO Adjusted Jurisdictional	D Depreciation Rate	<u>E</u> Depreciation Expense
Number 1	Number		Sunsuictional	Nate	Expense
2	301.000	Organization	\$2,552	0.00%	\$0
2	302.000	Franchises and Consents	\$0	0.00%	\$0
4	303.000	Miscellaneous Intangible Plant	\$5,069	0.00%	\$0
5	505.000	TOTAL PLANT INTANGIBLE	\$7,621	0.0070	\$0
6		SOURCE OF SUPPLY PLANT			
7	310.000	Land and Land Rights - SSP	\$25,516	0.00%	\$0
8	311.000	Structures and Improvements - SSP	\$72,819	2.45%	\$1,784
9	312.000	Collecting & Impounding Reservoirs	\$183	1.25%	\$2
10	313.000	Lake, River and Other Intakes	\$10,775	1.77%	\$191
11	314.000	Wells and Springs	\$1,030,641	1.67%	\$17,212
12	315.000	Infiltration Galleries and Tunnels	\$0	1.67%	\$0
13	316.000	Supply Mains	\$888,386	1.60%	\$14,214
14	316.100	Supply Mains - Other	\$1,730	1.60%	\$28
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	\$2,030,050		\$33,431
20		PUMPING PLANT			
21	320.000	Land and Land Rights - PP	\$58,808	0.00%	\$0
22	321.000	Structures and Improvements - PP	\$73,206	1.73%	\$1,266
23	321.100	S & I - Pumps (STL)	\$0	1.73%	\$0
24	321.200	S & I - Boosters	\$0	1.73%	\$0
25	322.000	Boiler Plant Equipment	\$0	2.00%	\$0
26	323.100	Power Generation Equipment	\$5,326	2.00%	\$107
27	323.200	Power Generation Equip Other	\$0	2.00%	\$0
28	324.000	Steam Pumping Equipment	\$0	0.00%	\$0
29	325.000	Electric Pumping Equipment	\$796,780	2.44%	\$19,441
30	325.100	Pumping Equipment - Pre '46	\$0	2.44%	\$0
31	325.200	Pumping Equipment - Post '46	\$0	2.44%	\$0
32	325.300	Pumping Equipment - Booster	\$0	2.44%	\$0
33	326.000	Diesel Pumping Equipment	\$0	2.44%	\$0
34	326.100	Diesel Pumping Equipment - Stratman	\$0	2.44%	\$0
35	326.200	Diesel Pumping Equip - Central	\$0	2.44%	\$0
36	327.000	Hydraulic Pumping Equipment	\$0	2.44%	\$0
37	328.100	Other Pumping Equipment	\$32,220	2.44%	\$786
38	328.200	TD Pumping Equipment	\$0	2.44%	\$0
39	020.200	TOTAL PUMPING PLANT	\$966,340		\$21,600
40		WATER TREATMENT PLANT			
40	330.000	Land and Land Rights - WTP	\$13,920	0.00%	\$0
42	331.000	Structures and Improvements - WTP	\$3,362,099	Adc63%	g Sched \$54,802
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Missouri - American Water Company Case No. WR-2008-0311 Mexico Water District Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Depreciation Expense

Line	<u>A</u> Account	B ■ ■	<u>C</u> MO Adjusted	<u>D</u> Depreciation	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	\$2,573,562	2.78%	\$71,545
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	\$23,864	3.33%	\$795
55	332.700	Equipment Filter Media	\$68,824	2.78%	\$1,913
56		TOTAL WATER TREATMENT PLANT	\$6,042,269		\$129,055
57		TRANSMISSION & DIST. PLANT			•
58	340.000	Land and Land Rights - TDP	\$13,064	0.00%	\$0
59	341.000	Structures and Improvements - TDP	\$69,459	2.67%	\$1,855
60	341.100	S & I - Spec Cross	\$0	0.00%	\$0
61	342.000	Distribution Reservoirs and Standpipes	\$304,782	2.25%	\$6,858
62	342.100	Rsvr & Standpipe - Elev	\$55,518	2.25%	\$1,249
63	342.200	Rsvr & Standpipe - Ground	\$19,616	2.25%	\$441
64	343.000	Trans and Distr Mains - Not Classified	\$2,697,970	1.50%	\$40,470
65	343.110	T & D Mains - 4" & Less	\$241,030	1.50%	\$3,615
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"	\$1,312,811	1.50%	\$19,692
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"	\$1,155,799	1.50%	\$17,337
76	343.310	T & D Mains - 18" & Greater	\$1,156	1.50%	\$17
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	\$30,780	1.50%	\$462
84	345.000	Services	\$1,990,608	3.08%	\$61,311
85	346.100	Meters - Bronze Case	\$433,885	2.43%	\$10,543
86	346.200	Meters - Plastic Case	\$0		g Schedule: 5 ^{\$0}
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Line	<u>A</u> Account		<u>C</u> MO Adjusted	D Depreciation	<u>E</u> Depreciation
Number	/lc**	Plant Account Description	Jurisdictional	Rate	Expense
87	346.300	Meters - Others	\$66,418	2.43%	\$1,614
88	346.400	Meters - Remote (ARBs)	\$0	2.43%	\$0
89	346.500	Meter Vault	\$0	2.43%	\$0
90	347.100	Meter Installations	\$812,576	2.43%	\$19,746
91	347.200	Meter Install - Other	\$0	2.43%	\$0
92	348.000	Hydrants	\$402,924	1.92%	\$7,736
93	349.000	Other Transmission & Distribution Plant	\$11,767	2.00%	\$235
94		TOTAL TRANSMISSION & DIST. PLANT	\$9,620,163		\$193,181
95		GENERAL PLANT			
96	389.000	Land and Land Rights - GP	\$2,057	0.00%	\$0
97	390.000	S & I - Store, Shop & Garage	\$24,657	2.40%	\$592
98	390.100	S & I - Office	\$122,241	2.40%	\$2,934
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	\$5,702	4.00%	\$228
103	391.100	Computer & Peripheral Equipment	\$49,657	14.29%	\$7,096
104	391.200	Computer Software	\$113,300	14.29%	\$16,191
105	391.300	Computer Software - Personal	\$1,595	14.29%	\$228
106	391.400	Computer Software Other	\$0	14.29%	\$0
107	391.500	Data Handling Equipment	\$35,997	6.67%	\$2,401
108	391.600	Other Office Equipment	\$9,480	6.67%	\$632
109	392.000	Trans Equip - Lt Duty Trucks	\$23,408	0.00%	\$0
110	392.100	Trans Equip - Hvy Duty Trucks	\$0	8.33%	\$0
111	392.200	Trans Equip - Autos	\$18,454	0.00%	\$0
112	392.300	Trans Equip - Other	\$0	0.00%	\$0
113	393.000	Stores Equipment	\$11,065	2.86%	\$316
114	394.000	Tools, Shop and Garage Equipment	\$50,342	5.00%	\$2,517
115	394.100	Tools, Shop & Garage - Other	\$0	5.00%	\$0
116	395.000	Laboratory Equipment	\$13,269	4.00%	\$531
117	395.100	Laboratory Equipment - Other	\$0	4.00%	\$0
118	396.000	Power Operated Equipment	\$8,027	6.82%	\$547
119	397.000	Communication Equipment - Non Tele	\$20,677	5.00%	\$1,034
120	397.100	Remote Control & Instrument	\$786	5.00%	\$39
121	397.200	Communication Equip - Tele	\$4,167	6.67%	\$278
122	398.000	Miscellaneous Equipment	\$8,199	5.00%	\$410
123	399.000	Other Tangible Equipment	\$0	5.00%	\$0
124		TOTAL GENERAL PLANT	\$523,080		\$35,974
125	L	Total Depreciation	\$19,189,523		\$413,241

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

	A	8	<u>C</u> Total	2 Adjust	E	E As Adjusted	G Jurisdictional	H Jurisdictional	I MO Adjusted
Line Number	Account Number	Depractation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
1	201 000		\$0	R-2	\$0	\$0	100.00%	\$0	\$0
2 3	301.000 302.000	Organization Franchises and Consents	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
. 4	303.000	Miscellaneous Intangible Plant	\$0	R-4	\$4,610	\$4,610	100.00%	\$0	\$4,610
5		TOTAL PLANT INTANGIBLE	\$0		\$4,610	\$4,610		\$0	\$4,610
6		SOURCE OF SUPPLY PLANT		1					
7	310.000	Land and Land Rights - SSP	\$0 \$28,976	R-7 R-8	\$0 \$0	\$0 \$28,976	100.00% 100.00%	\$0 \$0	\$0 \$28,976
8 9	311.000 312.000	Structures and Improvements - SSP Collecting & Impounding Reservoirs	\$143	R-9	\$0	\$143	100.00%	\$0	\$143
10	313.000	Lake, River and Other Intakes	\$137	R-10	\$0	\$137	100.00%	\$0	\$137
11	314.000	Wells and Springs	\$310,472	R-11	\$0	\$310,472	100.00%	\$0	\$310,472
12	315.000	Infiltration Galleries and Tunnels	\$0	R-12	\$0	\$0	100.00%	\$0	\$0
13	316.000	Supply Mains	\$174,796	R-13	\$0	\$174,796	100.00% 100.00%	\$0 \$0	\$174,796 \$17
14	316.100	Supply Mains - Other	\$17 \$0	R-14 R-15	\$0 \$0	\$17 \$0	100.00%	\$0	\$0
15 16	316.200 316.300	Supply Mains - Central Plant 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	\$514,541		\$0	\$514,541		\$0	\$514,541
20		PUMPING PLANT							
21	320.000	Land and Land Rights - PP	\$0	R-21	\$0	\$0	100.00%	\$0 \$0	\$0 \$25,395
22	321.000	Structures and Improvements - PP	\$25,395 \$0	R-22 R-23	\$0 \$0	\$25,395 \$0	100.00% 100.00%	\$0 \$0	\$0
23	321.100 321.200	S & I - Pumps (STL) S & I - Boosters	\$0	R-23 R-24	\$0 \$0	\$0	100.00%	\$0	\$0
24 25	322.000	Boiler Plant Equipment	so	R-25	\$0	\$0	100.00%	\$0	\$0
26	323.100	Power Generation Equipment	\$184	R-26	\$0	\$184	100.00%	\$0	\$184
27	323.200	Power Generation Equip Other	\$84	R-27	\$0	\$84	100.00%	\$0	\$84
28	324.000	Steam Pumping Equipment	\$0	R-28	\$0	\$0	100.00%	\$0 \$0	\$0 -\$195,926
29	325.000	Electric Pumping Equipment	-\$195,926	R-29 R-30	\$0 \$0	-\$195,926 \$0	100.00% 100.00%	\$0	-\$195,928
30	325.100 325.200	Pumping Equipment - Pre '46 Pumping Equipment - Post '46	\$0 \$0	R-30	\$0	\$0	100.00%	\$0	\$0
31 32	325.300	Pumping Equipment - Booster	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33	326.000	Diesel Pumping Equipment	\$0	R-33	\$0	\$0	100.00%	\$0	\$0
34	326.100	Diesel Pumping Equipment - Stratman	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	326.200	Diesel Pumping Equip - Central	\$0	R-35	\$0	\$0	[.] 100.00% 100.00%	\$0 \$0	\$0 \$0
36	327.000	Hydraulic Pumping Equipment	\$0 \$511	R-36 R-37	\$0 \$0	\$0 \$511	100.00%	\$0	\$511
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	-\$169,752		\$0	-\$169,752		\$0	-\$169,752
40		WATER TREATMENT PLANT							
41	330.000	Land and Land Rights - WTP	\$0	R-41	\$0	\$0	100.00%	\$0	\$0
42	331.000	Structures and Improvements - WTP	\$505,570	R-42	\$4	\$505,574	100.00%	\$0	\$505,574 \$0
43	331.100	S & I - North Plant	\$0	R-43	\$0 \$0	\$0 \$0	100.00% 100.00%	\$0 \$0	\$0
44 45	331.200 331.300	S & I - Central 1 & 2 S & I - Central 3	\$0 \$0	R-44 R-45	\$0	\$0	100.00%	\$0	\$0
45 46		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	\$403,755	R-48	\$0	\$403,755	100.00%	\$0	\$403,755
49	332.100	WT Equipment - North Plant	\$0	R-49	\$0	\$0	100.00% 100.00%	\$0 \$0	\$0 \$0
50	332.200	WT Equipment - Central 1 & 2	\$0 \$0	R-50 R-51	\$0 \$0	\$0 \$0	100.00%	\$0	\$0
51	332.300 332.400	WT Equipment - Central 3 WT Equipment - South Plant	\$0	R-51	\$0	\$0	100.00%	\$0	\$0
52 53	332.500	WT Equipment - Meramec	\$0	R-53	\$0	\$0	100.00%	\$0	\$0
54	332.600	Other P/E Hand Equipment	\$900	R-54	\$0	\$900	100.00%	\$0	\$900
55	332.700	Equipment Filter Media	\$1,439	R-55	\$0	\$1,439	100.00%	\$0	\$1,439
56		TOTAL WATER TREATMENT PLANT	\$911,664		\$4	\$911,668		\$0	\$911,668
57		TRANSMISSION & DIST. PLANT					100.008	\$0	\$0
58	340.000	Land and Land Rights - TDP	\$0 \$9,894	R-58 R-59	\$0 \$1	\$0 \$9,895	100.00% 100.00%	\$0	\$9,895
59 60	341.000 341.100	Structures and improvements - TDP	\$9,894	R-60	\$0	\$9,895	100.00%	\$0	\$0
61	341.100	Distribution Reservoirs and Standpipes	\$115,811	R-61	\$1	\$115,812	100.00%	\$0	\$115,812
62	342.100	Rsvr & Standpipe - Elev	\$3,547	R-62	\$0	\$3,547	100.00%	\$0	\$3,547
63	342.200	Rsvr & Standpipe - Ground	\$1,164	R-63	\$0	\$1,164	100.00%	\$0	\$1,164
64	343.000	Trans and Distr Mains - Not Classified	\$1,064,407	R-64	-\$215	\$1,064,192	100.00%	\$0	\$1,064,192

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

Line	Account Number	B Depreciation Reserve Description	<u>C</u> Total Reserve	D Adjust Number	E Adjustments	E As Adjusted Reserve	<u>Q</u> Jurisdictional Allocations	<u>H</u> Jurisdictional Adjustments	I MO Adjusted Jurisdictional
65	343.110	T & D Mains - 4" & Less	-\$19,780	R-65	\$0	-\$19,780	100.00%	\$0	-\$19,780
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"	-\$6,930	R-68	\$107	-\$6,823	100.00%	\$0	-\$6,823
69	343.210	Cl - 10" & Smaller - 1900 - 1928	\$0	R-69	\$0	\$0	100.00%	\$0	\$0
70	343.220	Cl - 10" & Smaller - 1929 - 1956	\$0	R-70	\$0	\$0	100.00%	\$0	\$0
71	343.230	Cl - 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"	\$31,554	R-75	\$14	\$31,568	100.00%	\$0	\$31,568 \$6
76	343.310	T & D Mains - 18" & Greater	\$0	R-76	\$6 \$0	\$6 \$0	100.00% 100.00%	\$0 \$0	\$0
77	343.320	CI - 12" (STL)	\$0 \$0	R-77	\$0 \$0	\$0 \$0	100.00%	\$0	\$0
78	343.330	CI - 16" (STL)	\$0 \$0	R-78 R-79	\$0 \$0	\$0 \$0	100.00%	\$0 \$0	\$0
79	343.340	T & D Mains - DI 12 (STL)	\$0	R-80	\$0	\$0 \$0	100.00%	\$0	\$0
80	343.350	T & D Mains - DI 16 & Greater (STL)	\$0	R-80	\$0	\$0 \$0	100.00%	\$0	\$0
81	343.360 343.370	T & D Mains - LJ 20 (STL)	\$0	R-82	\$0	\$0	100.00%	\$0	\$0
82	343.370	T & D Mains - PL 6-12 (STL) Fire Mains	\$7,909	R-83	\$0	\$7,909	100.00%	\$0	\$7,909
83	344.000	Services	\$129,882	R-84	\$0	\$129,882	100.00%	\$0	\$129,882
84 85	345.000	Meters - Bronze Case	\$8,079	R-85	-\$5	\$8,074	100.00%	\$0	\$8,074
86	346.200	Meters - Plastic Case	\$0	R-86	\$0	\$0	100.00%	\$0	\$0
87	346.300	Meters - Others	\$65,234	R-87	\$0	\$65,234	100.00%	\$0	\$65,234
88	346.400	Meters - Remote (ARBs)	\$0	R-88	\$0	\$0	100.00%	\$0	\$0
89	346.500	Meter Vault	\$0	R-89	\$0	\$0	100.00%	\$0	\$0
90	347.100	Meter Installations	\$48,585	R-90	\$0	\$48,585	100.00%	\$0	\$48,585
91	347.200	Meter Install - Other	\$0	R-91	\$0	\$0	100.00%	\$0	\$0
92	348.000	Hydrants	\$128,336	R-92	\$1	\$128,337	100.00%	\$0	\$128,337
93	349.000	Other Transmission & Distribution Plant	\$4,268	R-93	\$0_	\$4,268	100.00%	\$0	\$4,268
94		TOTAL TRANSMISSION & DIST. PLANT	\$1,591,960		-\$90	\$1,591,870		\$0	\$1,591,870
95		GENERAL PLANT							
95 96	389.000	Land and Land Rights - GP	\$0	R-96	\$0	\$0	100.00%	\$0	\$0
98 97	390.000	S & I - Store, Shop & Garage	\$3,246	R-97	\$0	\$3,246	100.00%	\$0	\$3,246
98	390.000	IS & I - Office	\$37,454	R-98	-\$2,172	\$35,282	100.00%	\$0	\$35,282
99	390.200	S & I - Leasehold	\$0	R-99	-\$6	-\$6	100.00%	\$0	-\$6
100	390.300	S&I-AG	\$0	R-100	\$1	\$1	100.00%	\$0	\$1
100	390.400	S & I - Misc	\$0	R-101	\$0	\$0	100.00%	\$0	\$0
102	391.000	Office Furniture and Equipment	-\$8,571	R-102	\$290	-\$8,281	100.00%	\$54	-\$8,227
103	391.100	Computer & Peripheral Equipment	-\$1,396	R-103	\$2,601	\$1,205	100.00%	\$0	\$1,205
104	391.200	Computer Software	\$10,452	R-104	\$49,787	\$60,239	100.00%	\$0	\$60,239
105	391.300	Computer Software - Personal	\$0	R-105	\$568	\$568	100.00%	\$0	\$568
106	391.400	Computer Software Other	\$0	R-106	\$0	\$0	100.00%	\$0	\$0
107	391.500	Data Handling Equipment	\$5,469	R-107	\$0	\$5,469	100.00%	\$0	\$5,469
108	391.600	Other Office Equipment	\$587	R-108	\$39	\$626	100.00%	\$0	\$626
109	392.000	Trans Equip - Lt Duty Trucks	\$22,834	R-109	\$909	\$23,743	100.00%	\$0	\$23,743
110	392.100	Trans Equip - Hvy Duty Trucks	\$0	R-110	\$0	\$0	100.00%	\$0	\$0
111	392.200	Trans Equip - Autos	\$18,338	R-111	\$2,156	\$20,494	100.00%	\$0	\$20,494
112	392.300	Trans Equip - Other	\$0	R-112	\$0	\$0	100.00%	\$0	\$0
113	393.000	Stores Equipment	\$2,724	R-113	\$0	\$2,724	100.00%	\$0	\$2,724
114	394.000	Tools, Shop and Garage Equipment	\$23,822	R-114	\$92	\$23,914	100.00%	\$0	\$23,914
115	394.100	Tools, Shop & Garage - Other	\$0	R-115	\$0 \$0	\$0 67 644	100.00%	\$0 \$0	\$0 -\$7,644
116	395.000	Laboratory Equipment	-\$7,644	R-116	\$0 \$0	-\$7,644	100.00% 100.00%	\$0 \$0	-\$7,644 \$0
117	395.100	Laboratory Equipment - Other	\$0 \$11 630	R-117	\$0 \$0	\$0 \$11,620	100.00%	\$0 \$0	\$11,620
118	396.000	Power Operated Equipment	\$11,620	R-118		-\$7,968	100.00%	\$0	-\$7,968
119	397.000	Communication Equipment - Non Tele	-\$8,139	R-119 R-120	\$171 \$0	-\$7,968 \$29	100.00%	\$0	\$29
120	397.100	Remote Control & Instrument	\$29 \$17,429	R-120 R-121	\$0 \$222	\$29 \$17,651	100.00%	\$0	\$17,651
121	397.200	Communication Equip - Tele	\$17,429 \$2,867	R-121	\$222	\$2,916	100.00%	\$0	\$2,916
122	398.000	Miscellaneous Equipment	\$2,887 \$0	R-122 R-123	\$45	\$2,510	100.00%	\$0	\$0
123	399.000	Other Tangible Equipment	\$131,121	11-120	\$54,707	\$185,828		\$54	\$185,882
124			<i>\\</i> 101,121		_				
125		TOTAL DEPRECIATION RESERVE	\$2,979,534		\$59,231	\$3,038,765		\$54	\$3,038,819

Missouri - American Water Company Case No. WR-2008-0311 Mexico 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	<u>F</u> <u>G</u> Total Jurisdictional Jurisdictional Adjustments Adjustments
R-4 Miscellaneous Intangible Plant	303,000	\$4,610	\$0 \$0
R-42 Structures and Improvements - WTP 1. To Include Corporate Allocation	331.000	\$4	\$0 \$0
			•
R-59 Structures and Improvements - TDP	341.000	51	\$0
1. To Include Corporate Allocation		\$1	\$0
R-61 Distribution Reservoirs and Standpipes	342.000	\$1	\$0
1. To Include Corporate Allocation		\$1	\$0
R-64 Trans and Distr Mains - Not Classified	343.000	\$215	\$0
1. To Include Corporate Allocation		-\$215	\$0
R-68 T & D Mains - 6" to 8"	343.200	\$107	\$0
1. To Include Corporate Allocation		\$107	\$0
	343.300	States at the second	\$0.
R-75 T & D Mains - 10" to 16" 1. To Include Corporate Allocation	040.000	\$14	\$0
1. To menue corporate Anocation		••••	
R-76 T & D Mains - 18" & Greater	343.310	\$6	\$0
1. To Include Corporate Allocation		\$6	\$0
R-85 Meters - Bronze Case	346.100	-\$5	\$0
1. To Include Corporate Allocation		-\$5	\$0
R-92 Hydrants	348.000	\$1	\$0
1. To Include Corporate Allocation		\$1	\$0
R-98 S & I - Office	390.100	\$2,172	\$0 Accounting Schedule: 7 Sponsor: Keith Foster Date: 8/16/2008 Time: 11:58 AM

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

A Reserve Adjustment Accumulated Depreciation Reserve Number Adjustments Description	<u>C</u> Account Number	D E Total Adjustment Adjustment Amount Amount	E <u>G</u> Total Jurisdictional Jurisdictional Adjustments Adjustments
1. To Include Corporate Allocation		-\$2,172	\$0
R-99 S & I - Leasehold 1. To Include Corporate Allocation	390.200	-\$6	\$0 \$0
R-100 S&I-AG	390.300	11	SO.
1. To Include Corporate Allocation R-102 Office Furniture and Equipment	391.000	\$1 \$290	\$0
1. To Include Corporate Allocation 2. Svc Company Fixed Asset System (PRH)		\$290 \$0	\$0 \$54
R-103 Computer & Peripheral Equipment	391.100	\$2,601	
1. To Include Corporate Allocation		\$2,601	\$0
R-104 Computer Software 1. To Include Corporate Allocation	391.200	\$49,787 \$49,787	\$0 \$0
R-105 Computer Software - Personal 1. To Include Corporate Allocation	391.300	\$568 \$568	\$0 \$0
R-108 Other Office Equipment	391.600	\$39	900 SO
1. To Include Corporate Allocation R-109 Trans Equip - Lt Duty Trucks	392.000	\$39 \$909	\$0 \$0
1. To Include Corporate Allocation	<i></i>	\$909	\$0
R-111 Trans Equip - Autos	392.200	\$2,156	\$0 \$0
R-114 Tools, Shop and Garage Equipment	394.000	\$92	n Manal Arts and SO

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

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<u>A</u> Reserve	B	C	D	<u>E</u> Total	E	<u>G</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	1. To Include Corporate Allocation		\$92		\$0	
R-119	Communication Equipment - Non Tele	397.000		\$171		\$0
	1. To Include Corporate Allocation		\$171		\$0	
R-121	Communication Equip - Tele	397.200		\$222		\$0
	1. To Include Corporate Allocation		\$222		\$0	
R-122	Miscellaneous Equipment	398.000	and the second second	\$49		\$0
	1. To Include Corporate Allocation		\$49		\$0	
	Total Reserve Adjustments			\$59,231		\$54

Missouri - American Water Company Case No. WR-2008-0311 Mexico Water District Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Cash Working Capital

Line		<u>B</u> Test Year	<u>C</u> Revenue	<u>D</u> Expense	<u>E</u> Net Lag	Factor	<u>G</u> CWC Req
Number	Description	Adj. Expenses	Lag	Lag	C - D	(Col E / 365)	BxF
1	OPERATION AND MAINT. EXPENSE	\$216.091	38.03	13.00	25.03	0.068575	\$14,818
2	Base Payroll	\$23,611	38.03	16.19	25.03	0.059836	\$1,413
3 4	FICA - Employee Portion Income Taxes Withheld	\$23,611	38.03	16.19	21.84	0.059836	\$5,464
4 5	State Income Taxes Withheld	\$91,314	38.03	18.19	19.84	0.054356	÷\$0
5 6	Fuel & Power	\$191,728	38.03	37.20	0.83	0.002274	\$436
6 7	Chemicals	\$60,221	38.03	38.03	0.00	0.000000	\$0
8	Materials & Supplies	\$27,766	38.03	38.03	0.00	0.000000	\$0
9	Purchased Water	\$0	38.03	42.45	-4.42	-0.012110	\$0
9 10	Management Fees	\$327,497	38.03	21.41	16.62	0.045534	\$14,912
10	Group Insurance	\$104,043	38.03	-7.50	45.53	0.124740	\$12,978
11	OPEB's	\$13,183	38.03	3.41	34.62	0.094849	\$1,250
12		\$19,988	38.03	17.58	20.45	0.056027	\$1,120
	Pensions 401 (k) - Employer Match	\$6,036	38.03	38.82	-0.79	-0.002164	-\$13
14	Insurance Other Than Group	\$59,499	38.03	42.44	-4.41	-0.012082	-\$719
15		\$39,4 <i>9</i> 5 \$21,175	38.03	38.03	0.00	0.000000	\$0
16	Uncollectible Accounts	\$11,816	38.03	-9.96	47.99	0.131479	\$1,554
17	Rents	\$312,203	38.03	-9.90	16.62	0.045534	\$14,216
18	Cash Vouchers	\$1,486,171	30.03	21.41	10.02	0.040004	\$67,429
19	TOTAL OPERATION AND MAINT. EXPENSE	\$1,400,171					ψ01,420
20	TAXES						
21	FICA - Employer Portion	\$23,611	38.03	16.19	21.84	0.059836	\$1,413
22	Federal Unemployment	\$599	38.03	76.38	-38.35	-0.105068	-\$63
23	State Unemployment	\$1,510	38.03	76.38	-38.35	-0.105068	-\$159
24	Property Taxes	\$137,161	38.03	182.50	-144.47	-0.395808	-\$54,289
25	Corporate Franchise	\$4,767	38.03	-77.50	115.53	0.316521	\$1,509
26	PSC Assessment	\$16,056	38.03	-31.63	69.66	0.190849	\$3,064
27	Gross Receipts Tax	\$0	21.90	47.37	-25.47	-0.069781	\$0
28	Sales Tax	\$0	0.00	8.12	-8.12	-0.022247	\$0
29	Missouri Primacy Fees	\$0	21.90	243.50	-221.60	-0.607123	\$0
30	TOTAL TAXES	\$183,704					-\$48,525
50		<i> </i>					
31	CWC REQ'D BEFORE RATE BASE OFFSETS						\$18,904
32	TAX OFFSET FROM RATE BASE						ATAC
33	Federal Tax Offset	\$269,952	38.03	37.00	1.03	0.002822	\$762
34	State Tax Offset	\$42,421	38.03	58.95	-20.92	-0.057315	-\$2,431
35	City Tax Offset	\$0	0.00	0.00	0.00	0.000000	\$0
36	Interest Expense Offset	\$409,58 <u>1</u>	38.03	108.85	-70.82	-0.194027	-\$79,470
37	TOTAL OFFSET FROM RATE BASE	\$721,954					-\$81,139
]					۱. <u>۱</u>	-\$62,235
38	TOTAL CASH WORKING CAPITAL REQUIRED					-	-702,235

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Line	A	<u>B</u> Total Test	<u>C</u> Test Year	D Test Year	É	<u>F</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	\$2,707,634	See Note (1)	See Note (1)	See Note (1)	\$2,707,634	\$826,162	\$3,533,796	See Note (1)	See Note (1)
2	TOTAL SOURCE OF SUPPLY EXPENSES	\$205,498	\$61,901	\$143,597	\$5,717	\$211,215	\$0	\$211,215	\$68,898	\$142,317
3	TOTAL PUMPING EXPENSES	\$63,240	-\$1,078	\$64,318	-\$952	\$62,288	\$0	\$62,288	-\$1,078	\$63,366
4	TOTAL WATER TREATMENT EXPENSES	\$148,323	\$11,971	\$136,352	\$597	\$148,920	\$0	\$148,920	\$13,323	\$135,597
5	TOTAL TRANSMISSION & DIST. EXPENSES	\$242,811	\$95,817	\$146,994	\$26,508	\$269,319	\$0	\$269,319	\$107,000	\$162,319
6	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$98,566	\$79,255	\$19,311	\$12,109	\$110,675	\$0	\$110,675	\$85,389	\$25,286
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	\$693,700	\$525,051	\$168,649	-\$11,792	\$681,908	\$1,846	\$683,754	\$527,229	\$156,525
10	TOTAL DEPRECIATION EXPENSE	\$459,664	See Note (1)	See Note (1)	See Note (1)	\$459,664	-\$64,528	\$395,136	See Note (1)	See Note (1)
11	TOTAL OTHER OPERATING EXPENSE	\$171,066	\$0	\$171,066	\$13,490	\$184,556	\$0	\$184,556	-\$89	\$184,645
12	TOTAL OPERATING & MAINT. EXPENSE	\$2,082,868	\$772,917	\$850,287	\$45,677	\$2,128,545	-\$62,682	\$2,065,863	\$800,672	\$870,055
13										
13	NET INCOME BEFORE TAXES	\$624,766	\$0	\$0	\$0	\$579,089	\$888,844	\$1,467,933	\$0	\$0
14	TOTAL INCOME TAXES	\$0	See Note (1)	See Note (1)	See Note (1)	\$0	\$391,783	\$391,783	See Note (1)	See Note (1)
15	TOTAL DEFERRED INCOME TAXES	\$67,911	See Note (1)	See Note (1)	See Note (1)	\$67,911	-\$49,549	\$18,362	See Note (1)	See Note (1)
		L					·	L		
16	NET OPERATING INCOME	\$556,855	\$0	\$0	\$0	\$511,178	\$546,610	\$1,057,788	\$0	\$0

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

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1	A	P. B.	C	<u>D</u>	E	ъ Е	G	H	- 1	ા ગામ	K 34	Ŀ	M
Line Number	Account Number		Test Year	Test Year	Test Year	Adjust.		Total Company		Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
number	Number	Income Description	Total (D+E)	Labor	Non Labor	Number	Adjustments		Allocations	Adjustments		Juris, Labor	Non Labor
Rev-1		OPERATING REVENUES			[(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	- (H X I) + J	L + N	1 = K
Rev-2	461.100	Residential	\$1,243,253	See note (1)	See note (1)	Rev-2	See note (1)	\$1,243,253	100.00%	\$377.307	\$1,620,560	See note (1)	See note (1)
Rev-3	461.200	Commercial	\$364,342	(1)		Rev-3		\$364,342	100.00%	\$112,162	\$476,504	366 Hole (1)	See note (1)
Rev-4	461.300	Industrial	\$490,017			Rev-4		\$490,017	100.00%	\$87,193	\$577,210		
Rev-5	462.000	Private Fire	\$96,263			Rev-5		\$96,263	100.00%	\$25,657	\$121,920		
Rev-6	463.000	Public Fire	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7	464.000	Public Authorities	\$186,917			Rev-7		\$186,917	100.00%	\$123,199	\$310,116		
Rev-8	466.000	Sales for Resale	\$326,567			Rev-8		\$326,567	100.00%	\$47,836	\$374,403		
Rev-9	467.000	Misc Sales Billed	\$0			Rev-9		\$0	100.00%	\$0	\$0		
Rev-10	468.000	Misc. Unmetered Revenues	-\$52,078			Rev-10		-\$52,078	100.00%	\$52,078	\$0		
Rev-11	469.000	Miscellaneous Service Revenues	\$52,353			Rev-11		\$52,353	100.00%	\$730	\$53,083		
Rev-12	493.000	Other Water Revenue - Oper. Rev.	\$0			Rev-12		\$0	100.00%	\$0	\$0		
Rev-13		TOTAL OPERATING REVENUES	\$2,707,634					\$2,707,634		\$826,162	\$3,533,796		
1		SOURCE OF SUPPLY EXPENSES											
2	600.000	Supervision & Engineering Oper SS	\$0	\$0	\$0	E-2	\$0	\$0	100.00%				
3	601.000	Labor & Exp Oper - Labor & Misc	\$63,861	\$61,901	\$1,960	E-3	\$6,997	\$70.858	100.00%	\$0 \$0	\$0 \$70,858	\$0	\$0
4	602.000	Purchased Water	\$0	\$0	\$1,500	E-4	\$0,557	\$70,858	100.00%	\$0	\$70,858	\$68,898 \$0	\$1,960
5	603.100	Misc Exp Oper - Fuel & Power	\$128,878	\$0	\$128,878	E-5	-\$1,280	\$127,598	100.00%	\$0	\$127,598	\$0	\$0 \$127,598
6	603.200	Misc Exp Oper	\$0	\$0	\$0	E-6	\$0	\$0	100.00%	\$0	\$127,550	\$0	\$127,598
7	604.000	Rents	\$0	\$0	\$0	E-7	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
8	610.000	Super & Eng Mtce	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	611.000	Structures & Improvments Mtce	\$85	\$0	\$85	E-9	\$0	\$85	100.00%	\$0	\$85	\$0	\$85
10	612.000	Collect & Impound Reseviors Mtce	\$0	\$0	\$0	E-10	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
11	613.000	Lake, River & Other Intakes Mtce	\$0	\$0	\$0	E-11	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
12	614.000	Wells & Springs Mtce	\$0	\$0	\$0	E-12	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
13	615.000	Infiltration Galleries & Tunnels Mtce	\$0	\$0	\$0	E-13	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
14 15	616.000	Supply Mains Mtce	\$0	\$0	\$0	E-14	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
15	617.000	Misc Plant Mtce - Labor & Mtce	\$12,674	\$0	\$12,674	E-15	\$0	\$12,674	100.00%	\$0	\$12,674	\$0	\$12,674
10		TOTAL SOURCE OF SUPPLY EXPENSES	\$205,498	\$61,901	\$143,597		\$5,717	\$211,215		\$0	\$211,215	\$68,898	\$142,317
17		PUMPING EXPENSES											
18	620.000	Supervision & Engineering Oper	\$0	\$0	\$0	E-18	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
19	622.000	Power Production Expense	\$514	-\$1,086	\$1,600	E-19	\$0	\$514	100.00%	\$0	\$514	-\$1,086	\$1,600
20	623.000	Purchased Power	\$62,357	\$0	\$62,357	E-20	-\$952	\$61,405	100.00%	\$0	\$61,405	\$0	\$61,405
21	624.000	Pumping Expense - Labor	\$8	\$8	\$0	E-21	\$0	\$8	100.00%	\$0	\$8	\$8	\$0
22	626.000	Misc. Pumping Expense	\$361	\$0	\$361	E-22	\$0	\$361	100.00%	\$0	\$361	\$0	\$361
23	627.000	Rents - PE	\$0	\$0	\$0	E-23	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
24	630.000	Supervision & Engineering Mtce	\$0	\$0	\$0	E-24	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
25	631.000	Structures & Improvements Mtce	\$0	\$0	\$0	E-25	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
26 27	632.000	Power Production Equip	\$0	\$0	\$0	E-26	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
27 28	633,000	Mtce of Pumping Equipment - Labor & Mtce TOTAL PUMPING EXPENSES	\$0	\$0	\$0	E-27	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
20		I UTAL FUMPING EXPENSES	\$63,240	-\$1,078	\$64,318		-\$952	\$62,288		\$0	\$62,288	-\$1,078	\$63,366
29		WATER TREATMENT EXPENSES					1						
30	640.000	Supervision & Engineering Oper - WTE	\$3	\$3	\$0	E-30	\$0	\$3	100.00%	\$0	\$3	\$3	\$0
31	641.000	Chemicals - WTE	\$60,976	\$0	\$60,976	E-31	-\$755	\$60,221	100.00%	\$0	\$60.221	\$0	\$60,221
32	642.000	Operation Labor & Expenses - WTE	\$18,747	\$11,678	\$7,069	E-32	\$1,320	\$20,067	100.00%	\$0	\$20,067	\$12,998	\$7,069
33	643.100	Misc Expenses - Fuel & Power	\$0	\$0	\$0	E-33	\$0	\$0	100.00%	\$0	\$0	\$12,550	\$1,005
34	643.200	Misc Expenses - Waste Disposal	\$54,001	\$0	\$54,001	E-34	\$0	\$54,001	100.00%	\$0	\$54,001	\$0	\$54,001
35	643.300	Misc Operation Expense	\$1,470	\$0	\$1,470	E-35	\$0	\$1,470	100.00%	\$0	\$1,470	\$0	\$1,470
36	644.000	Rents - WTE	\$0	\$0	\$0	E-36	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
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Line	Account		ېز 2	D	E	E	G	H		Ţ	. <u>K</u>	L.	<u>M</u> ,
10000 Building 1000 C.	Number	Income Description	Test Year	Test Year 🙀	Test Year			Total Company			MO Final Adj	MO Adj.	MO Adj. Juris.
2	. Humber	income description	Total (D+E)	Labor	Non Labor	Number	Adjustments (From Adj. Sch.)	Adjusted (C+G)		Adjustments	Jurisdictional	Juris, Labor	Non Labor
37	650.000	Supervision & Engineering Mtce WT	\$290	\$290	\$0	E-37	\$32	\$322	100.00%	(From Adj. Sch.)	(H x I) + J.	L + N	
38	651.000	Structure & Improvement - Labor & Mtce	\$0	\$0	\$0	E-38	\$0	\$322 \$0	100.00%	\$0 \$0	\$322	\$322	\$0
39	652.000	WT Equipment Mtce Labor & Mtce	\$12.836	\$0	\$12.836	E-39	\$0	\$0 \$12,836	100.00%	\$0	\$0	\$0	\$0
40		TOTAL WATER TREATMENT EXPENSES	\$148,323	\$11,971	\$136,352	L-33	\$597	\$148,920	100.00%	\$0	\$12,836	\$0	\$12,836
			++++,+=	••••	\$100,00L		\$551	\$140,52V		\$0	\$148,920	\$13,323	\$135,597
41		TRANSMISSION & DIST. EXPENSES											
42	660.000	Supervision & Engineering Oper - TDE	\$15	\$15	\$0	E-42	\$0	\$15	100.00%	so	\$15	\$15	\$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	\$76,831	\$76,687	\$144	E-44	\$9,014	\$85,845	100.00%	so	\$85,845	\$85,701	\$144
45	663.000	Meter Expenses	\$0	\$0	\$0	E-45	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
46	664.000	Customer Installations Exp - Labor & Misc	\$0	\$0	\$0	E-46	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
47	665.100	Misc. Expenses - Labor & Misc	\$2,565	\$0	\$2,565	E-47	\$0	\$2,565	100.00%	\$0	\$2,565	\$0	\$2,565
48	665.200	Misc. T&D Exp-Fuel & Power	\$107	\$0	\$107	E-48	-\$3	\$104	100.00%	\$0	\$104	\$0	\$104
49	666.000	Rents - TDE	\$14,742	\$0	\$14,742	E-49	-\$13,800	\$942	100.00%	\$0	\$942	\$0	\$942
50 51	670.000	Supervision & Engineering Mtce	\$0	\$0	\$0	E-50	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
51	671.100 672.000	Structures & Improvements - Labor & Mtce	\$17,491	\$17,491	\$0	E-51	\$1,976	\$19,467	100.00%	\$0	\$19,467	\$19,467	\$0
52	673.000	Dist. Reservoirs & Standpipes TD Main - Labor & Mtce	\$0	\$0	\$0	E-52	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
53 54	674.000	Fire Main - Labor & Mtce	\$14	\$14	\$0	E-53	\$0	\$14	100.00%	\$0	\$14	\$14	\$0 \$0
55	675.000	Services	\$0	\$0	\$0	E-54	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
56	676.000	Meters - Labor & Mtce	\$39 \$147	\$39	\$0	E-55	\$5	\$44	100.00%	\$0	\$44	\$44	\$0
57	677.000	Hydrants - Labor & Mtce	\$147	\$147	\$0	E-56	\$27	\$174	100.00%	\$0	\$174	\$174	\$0
58	678.000	Misc Plant Mtce - Labor & Mtce	\$130,860	\$0 \$1.424	\$0 \$129.436	E-57	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
59	010.000	TOTAL TRANSMISSION & DIST. EXPENSES	\$130,800	\$95,817	\$129,436	E-58	\$29,289 \$26,508	\$160,149	100.00%	\$0	\$160,149	\$1,585	\$158,564
			\$242,011	\$55,617	\$140,334		\$20,508	\$269,319		\$0	\$269,319	\$107,000	\$162,319
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	\$35,763	\$35,763	\$0	E-62	\$4,043	\$39,806	100.00%	so	\$39,806	\$39.806	\$0
63	902.200	Meter Reading Expenses - Cust Acctg	-\$12	\$0	-\$12	E-63	\$0	-\$12	100.00%	\$0	-\$12	\$0	-\$12
64	903.000	Cust Rec & Collection Exp - Labor & Acctg	\$38,639	\$38,639	\$0	E-64	\$6,210	\$44,849	100.00%	\$0	\$44,849	\$40,726	\$4,123
65	904.000	Uncollectible Accounts - CAE	\$19,323	\$0	\$19,323	E-65	\$1,852	\$21,175	100.00%	\$0	\$21,175	\$0	\$21,175
66	905.100	Misc Cust Accts Exp - Labor & Acctg	\$4,853	\$4,853	\$0	E-66	\$4	\$4,857	100.00%	\$0	\$4,857	\$4,857	\$0
67	905.200	Misc Cust Accts Exp - Fuel & Power	\$0	\$0	\$0	E-67	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
68		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$98,566	\$79,255	\$19,311		\$12,109	\$110,675		\$0	\$110,675	\$85,389	\$25,286
69		CUSTOMER SERVICE EXPENSES											
70	907.000	Customer Service & Information Expenses	\$0		*0	r 70							
71	501.000	TOTAL CUSTOMER SERVICE EXPENSES	\$0	<u>\$0</u> \$0	\$0 \$0	E-70	<u>\$0</u>	\$0	100.00%	\$0	\$0	\$0	\$0
		TO THE OUS TOMEN SERVICE EXPENSES	20	20	\$U		\$0	\$0		\$0	\$0	\$0	\$0
72		SALES PROMOTION EXPENSES											
73	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-73	\$0	\$0	100.00%				
74		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0	L-73	\$0	\$0 \$0	100.00%	\$0 \$0	<u>\$0</u> \$0	\$0 \$0	<u>\$0</u> \$0
		· · · · · · · · · · · · · · · · · · ·			••			40		\$ 0	\$U	\$U	\$0
75		ADMIN. & GENERAL EXPENSES											
76	920.000	Admin. & General Salaries	\$75,924	\$75,924	\$0	E-76	\$7,654	\$83,578	100.00%	\$0	\$83,578	\$83,578	\$0
77	921.100	Other Supplies & Exp - Fuel & Power	\$2,594	\$0	\$2,594	E-77	\$49	\$2,643	100.00%	\$0	\$2,643	\$03,378	\$2,643
78	921.200	General Office Exp - Other Supplies	\$16,488	\$0	\$16,488	E-78	\$0	\$16,488	100.00%	\$0	\$16,488	\$0 \$0	\$16.488
79	921.300	Misc. Office Expense - Other Supplies	\$14,395	\$0	\$14,395	E-79	\$1,450	\$15,845	100.00%	\$0	\$15,845	\$0 \$0	\$15,845
80	923.100	Outside Services - Mgt Fees	\$314,068	\$314,068	\$0	E-80	\$0	\$314,068	100.00%	\$1,846	\$315,914	\$315.914	\$15,645
81	923.200	Outside Services - Misc Exp	\$17,038	\$17,038	\$0	E-81	\$0	\$17,038	100.00%	\$0	\$17,038	\$17,038	\$0
82	923.300	Outside Services - Mtce Exp	\$14,043	\$14,043	\$0	É-82	-\$8,800	\$5,243	100.00%	\$0	\$5,243	\$14,043	-\$8.800
83	923.400	Audit & Legal Fees	\$0	\$0	\$0	E-83	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
										• •	¥= 1	**	20

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	A	B	C	D	E	E	G	Н	1	J	K	L	M
Line	Account		Test Year	Test Year	Test Year			Total Company			MO Final Adj		MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments		Allocations	Adjustments	Jurisdictional	Juris, Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)		L + M	
84	924.100	Property Insurance - Ins Other Than Group	\$59,499	\$0	\$59,499	E-84	\$0	\$59,499	100.00%	\$0	\$59,499	\$0	\$59,499
85	924.200	Property Insurance - Misc	\$2,333	\$0	\$2,333	E-85	\$0	\$2,333	100.00%	\$0	\$2,333	\$0	\$2,333
86 87	925.000	Injuries & Damages - Misc	\$139	\$0	\$139	E-86	\$0	\$139	100.00%	\$0	\$139	• \$0	\$139
87 88	926.100	Group Insurance Oper AG	\$66,108	\$66,108	\$0	E-87	\$0	\$66,108	100.00%	\$0	\$66,108	\$66,108	\$0
89	926.200	Pensions	\$28,644	\$28,644	\$0	E-88	-\$7,489	\$21,155	100.00%	\$0	\$21,155	\$21,155	\$0
89 90	926.300 927.000	Employee Pension & Benefits - Misc Franchise Requirements	\$9,226	\$9,226	\$0 \$0	E-89 E-90	\$4,412 \$491	\$13,638	100.00%	\$0	\$13,638	\$13,638	\$0
90 91	927.000	Regulatory Commission Exp	\$0	\$0 \$0	* *		• • • •	\$491		\$0	\$491	\$0	\$491
92	928.200	Amort of Other Regulatory Exp	\$1,168	\$0 \$0	\$1,168 \$0	E-91 E-92	-\$726	\$442	100.00%	\$0 \$0	\$442	\$0	\$442
93	928.200 930.100	Goodwill Advertising Exp	\$0 \$762	\$0 \$0	\$0 \$762	E-92 E-93	\$0 -\$457	\$0 \$305	100.00%	\$0	\$0 \$305	\$0 \$0	\$0 \$305
94	930.200	Misc. General Expense	\$65,164	\$0 \$0	\$762 \$65,164	E-93 E-94	-\$457 -\$8,694	\$56,470	100.00%	\$0	\$56,470	**	\$305 \$60,715
95	930.200	Research & Development	\$170	\$0 \$0	\$05,164	E-94 E-95	-\$0,694	\$56,470	100.00%	\$0	\$50,470	-\$4,245	
96	931.000	Rents -AG	\$3,579	\$0 \$0	\$3,579	E-95 E-96	\$318	\$3,897	100.00%	\$0 \$0	\$3,897	\$0 \$0	\$170 \$3,897
97	932.000	Mtce of General Plant	\$2,358	\$0 \$0	\$2,358	E-90 E-97	\$0	\$2,358	100.00%	\$0	\$2,358	\$0	\$2,358
98	352.000	TOTAL ADMIN. & GENERAL EXPENSES	\$693,700	\$525,051	\$168,649	E-37	-\$11,792	\$681,908	100.00 %	\$1,846	\$683,754	\$527,229	\$156,525
		TO THE ADMIN, & GENERALE EXTENSES	\$033,700	\$525,001	\$100,045		-011,732	\$001,300		\$1,040	4000,104	\$JZ1,225	\$150,525
99		DEPRECIATION EXPENSE											
100	403.000	Depreciation Expense, Dep. Exp.	\$459,664	See note (1)	See note (1)	E-100	See note (1)	\$459,664	100.00%	-\$46,423	\$413.241	See note (1)	See note (1)
101	403.100	Depreciation on CIAC	\$0	00011010(1)	000 11010 (1)	E-101		\$0	100.00%	-\$18,105	-\$18,105	00011010(1)	
102	403.200	Cost of Removal	\$0			E-102		\$0	100.00%	\$0	\$0		
103		TOTAL DEPRECIATION EXPENSE	\$459,664	\$0	\$0		\$0	\$459,664		-\$64.528	\$395.136	\$0	\$0
				•••	••						•••••	**	••
104		OTHER OPERATING EXPENSES											
105	403.900	Amortization - Other UP	\$1,367	\$0	\$1,367	E-105	\$0	\$1,367	100.00%	\$0	\$1,367	\$0	\$1,367
106	404.000	Amortization - Intangible Fin	\$1,716	\$0	\$1,716	E-106	\$0	\$1,716	100.00%	\$0	\$1,716	\$0	\$1,716
107	408.000	PSC Assessment - Water	\$16,056	\$0	\$16,056	E-107	\$4,027	\$20,083	100.00%	\$0	\$20,083	\$0	\$20,083
108	0.000	Property Taxes	\$127,609	\$0	\$127,609	E-108	\$9,552	\$137,161	100.00%	\$0	\$137,161	\$0	\$137,161
109	0.000	FICA	\$21,878	\$0	\$21,878	E-109	-\$89	\$21,789	100.00%	\$0	\$21,789	-\$89	\$21,878
110	0.000	FUTA	\$510	\$0	\$510	E-110	\$0	\$510	100.00%	\$0	\$510	\$0	\$510
111	408.000	SUTA	\$1,056	\$0	\$1,056	E-111	\$0	\$1,056	100.00%	\$0	\$1,056	\$0	\$1,056
112	408.000	Other Taxes & Licenses	\$874	\$0	\$874	E-112	\$0	\$874	100.00%	\$0	\$874	\$0	\$874
113	408.000	Gross Receipt Taxes	\$0	\$0	\$0	E-113	\$0	\$0_	100.00%	\$0	\$0	\$0	\$0
114		TOTAL OTHER OPERATING EXPENSE	\$171,066	\$0	\$171,066		\$13,490	\$184,556		\$0	\$184,556	-\$89	\$184,645
115		TOTAL OPERATING & MAINT, EXPENSE	\$2,082,868	\$772,917	\$850,287	*	\$45,677	\$2.128.545		-\$62,682	\$2,065.863	\$800.672	\$870.055
			00012000	<i><i><i>qrrLjo11</i></i></i>	4000,207		040,071			-002,002		<u></u>	#070,000
116		NET INCOME BEFORE TAXES	\$624,766					\$579,089	1	\$888.844	\$1,467,933		
117		INCOME TAXES											
118	409.000	Current Income Taxes	\$0	See note (1)	See note (1)	E-118	See note (1)	\$0	100.00%	\$391,783	\$391,783	See note (1)	See note (1)
119		TOTAL INCOME TAXES	\$0				· · · · · · · · · · · · · · · · · · ·	\$0		\$391,783	\$391,783		
						ł			1				
120		DEFERRED INCOME TAXES						· ·					
121	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$68,255	See note (1)	See note (1)	E-121	See note (1)	\$68,255	100.00%	-\$49,893	\$18,362	See note (1)	See note (1)
122	412.000	Amortization of Deferred ITC				E-122		\$344	100.00%	\$344	\$0		·····
123		TOTAL DEFERRED INCOME TAXES	\$67,911					\$67,911		-\$49,549	\$18,362		
		NET ODER MURALIT		[l	l	<u>[</u>	L	1			L	
124		NET OPERATING INCOME	\$556,855					\$511,178		\$546,610	\$1.057.788		

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

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<u>A</u> Income Adj.	B	<u>C</u> Account	D Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</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	\$377,307	\$377,307
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$377,307	
Rev-3	Commercial	461.200	\$0	\$0	\$0	\$0	\$112,162	\$112,162
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	\$112,162	
Rev-4	Industrial	461.300	\$0	\$0	\$0	\$0	\$87,193	\$87,193
	1. To Annualize Industrial Revenue		\$0	\$0		\$0	\$87,193	
Rev-5	Private Fire	462.000	\$0	\$0	\$0	\$0	\$25,657	\$25,657
	1. To Normalize & Annualize Revenues (Boateng)		\$0	\$0		\$0	\$25,657	
Rev-7	Public Authorities	464.000	\$0	\$0	\$0	\$0	\$123,199	\$123,199
	1. To Normalize & Annualize Revenues (Boateng)		\$0	\$0		\$0	\$123,199	
Rev-8	Sales for Resale	466.000	\$0	\$0	\$0	\$0	\$47,836	\$47,836
	1. To Normalize & Annualize Revenues (Boateng)		\$0	\$0		\$0	\$47,836	
Rev-10	Misc. Unmetered Revenues	468.000	\$0	\$0	\$0	\$0	\$52,078	\$52,078
	1. To Remove Unbilled Revenues (Boateng)		\$0	\$0		\$0	\$52,078	Schedule: 10
	•	•	•				Sponsor: Par	ul R. Harrison ite: 8/16/2008

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A Income Adj.	<u>C</u> Account	D Company Adjustment	E Company Adjustment	<u>E</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	L Jurisdictional 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	\$730	\$730
1. Corporate Revs for AWR Water-Line Protect (PRH)		\$0	\$0		\$0	\$730	
E-3 Labor & Exp Oper - Labor & Misc	601.000	\$6,997	\$0	\$6,997	\$0	\$0	\$0
1. To Annualize Payroll (Eaves)		\$7,437	\$0		\$0	\$0	
2. To Normalize Overtime (Eaves)		-\$409	\$0		\$0	\$0	
3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$31	\$0		\$0	\$0	
E-5 Misc Exp Oper - Fuel & Power	603.100	\$0	-\$1,280	-\$1,280	\$0	\$0	\$0
1. To Annualize Fuel & Power Expense (Foster)		\$0	-\$1,280		\$0	\$0	-
E-20 Purchased Power	623.000	\$0	-\$952	-\$952	\$0	\$0	\$0
1. To Annualize Fuel & Power Expense (Foster)		\$0	-\$952		\$0	\$0	
E-31 Chemicals - WTE	641.000	\$0	-\$755	-\$755	\$0	\$0	\$0
1. To Annualize Chemical Expense (Boateng)		\$0	-\$755		\$0	\$0	
2. To Annualize Chemical Expense		\$0	\$0		\$0	\$0	
E-32 Operation Labor & Expenses - WTE	642.000	\$1,320	\$0	\$1,320	\$0	\$0	\$0
1. To Annualize Payroll (Eaves)		\$1,403	\$0		\$0	\$0	
						•	Schedule: 10

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<u>A</u> Income		<u>C</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>[</u> Jurisdictional
Adj. Number		Account Number	Adjustment	Adjustment	Adjustments Total	Adjustment	Adjustment	Adjustments
	Income Adjustment Description 2. To Normalize Overtime (Eaves)	Nutriber	Labor -\$77	Non Labor \$0	TOLdi	Labor \$0	Non Labor \$0	Total
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$6	\$0		\$0	\$0	
	5. TO Adjust obc. Dec. Related to Overtime (Laves)		-40	ΨŬ		ΨŬ	40	
E-37	Supervision & Engineering Mtce WT	650.000	\$32	\$0	\$32	\$0	\$0	\$0
			¢34	¢0,			¢0.	
	1. To Annualize Payroll (Eaves)		\$34	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$2	\$0		\$0	\$0	
E-44	Trans & Distr Lines Exp - Labor & Misc	662.000	\$9,014	\$0	\$9,014	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$9,582	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$527	\$0		\$0	\$0	
			-\$41	\$0		\$0	\$0	
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-241	φU		\$0	\$ 0	
E-48	Misc. T&D Exp-Fuel & Power	665.200	\$0	-\$3	-\$3	\$0	\$0	\$0
					•			
	1. To Annualize Fuel & Power Expense (Foster)		\$0	-\$3		\$0	\$0	
E-49	Rents - TDE	666.000	\$0	-\$13,800	-\$13.800	\$0	¢0.	**
E-49	Rents - IDE	000.000	ຸລຸບ		*\$13,000		\$0	\$0
	1. To Annualize Equipment Lease Expense (Eaves)		\$0	-\$13,800		\$0	\$0	
E-51	Structures & Improvements - Labor & Mtce	671.100	\$1,976	\$0	\$1,976	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$2,101	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$116	\$0		\$0	Accounti \$Q	Schedule: 10
		-	•				Sponsor: Pau	

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<u>A</u> Income Adj.	B	<u>C</u> Account	D Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	Adjustment	<u>H</u> Jurisdictional Adjustment	Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$9	\$0		\$0	\$0	
			~					
E-55	Services	675.000	\$5	\$0	\$5	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$5	\$0		\$0	\$0	
E-56	Meters - Labor & Mtce	676.000	\$27	\$0	\$27	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$27	\$0		\$0	\$0	
			•=•					
E-58	Misc Plant Mtce - Labor & Mtce	678.000	\$161	\$29,128	\$29,289	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$171	\$0		\$0	\$0	
							• -	
	2. To Annualize Tank Painting Expense (Bolin)		\$0	\$29,128		\$0	\$0	
	3. To Normalize Overtime (Eaves)		-\$10	\$0		\$0	\$0	
	· · · · · · · · · · · · · · · · · · ·							
E-62	Meter Reading Expenses - Labor & Misc	902.100	\$4,043	\$0	\$4,043	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$4,297	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$236	\$0		\$0	\$0	
				•			• -	
1	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$18	\$0		\$0	\$0	
FCA		002.000	¢0.007	64.400	66.040		\$0	**
E-64	Cust Rec & Collection Exp - Labor & Acctg	903.000	\$2,087			\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$2,219	\$0		\$0	\$0	
I	1	1	I			1	Accounting : Sponsor: Pau	Schedule: 10 I R. Harrison

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<u>A</u> Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	<u>E</u> 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
Number	2. To Annualize Postage Expense (Foster)	IVANIDEI	\$0	\$4,123		\$0	\$0
	3. To Normalize Overtime (Eaves)		-\$122	\$0		\$0	\$0
	4. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$10	\$0		\$0	\$0
E-65	Uncollectible Accounts - CAE	904.000	\$0	\$1,852	\$1,852	\$0	\$0 \$0
	1. To Annualize Uncollectible Accounts (Boateng)		\$0	\$1,852		\$0	\$0
E-66	Misc Cust Accts Exp - Labor & Acctg	905,100	\$4	\$0	\$4	\$0	\$0 \$0
	1. To Annualize Payroll (Eaves)		\$4	\$0		\$0	\$0
E-76	Admin. & General Salaries	920.000	\$7,654	\$0	\$7,654	\$0	\$0 \$0
	1. To Annualize Payroll (Eaves)		\$9,883	\$0		\$0	\$0
	2. To Remove Payroll Related to Lobbying (Bolin)		-\$1,643	\$0		\$0	\$0
	3. To Normalize Overtime (Eaves)		-\$544	\$0		\$0	\$0
	4. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$42	\$0		\$0	\$0
E-77	Other Supplies & Exp - Fuel & Power	921.100	\$0	\$49	\$49	\$0,	\$0 \$0 \$0
	1. To Annualize Fuel & Power Expense (Foster)		\$0	\$49		\$0	\$0
	ſ						
E-79	Misc. Office Expense - Other Supplies	921.300	\$0	\$1,450	\$1,450	\$0	\$0 \$0
Marcal Art	1. To Annualize Regulatory Asset Expense (Eaves)]	\$0	\$1,718		\$0	Account ing Schedule: 10 Sponsor: Paul R. Harrison Date: 8/16/2008

ponsor: Paul R. Harrison Date: 8/16/2008 Time: 11:58 AM Page: 5 of 9

<u>A</u> Income Adj.	B	<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. Remove Disallowed Dues & Donations (Foster)		\$0	-\$268		\$0	\$0	
E-80	Outside Services - Mgt Fees	923.100	\$0	\$0	\$0	\$1,846	\$0	\$1,846
	1. To Adjust Belleville Lab Allocation Costs (Harrison)		\$0	\$0		-\$4,810	\$0	
	2. To Adjust Service Company Mgt Fees (Harrison)		\$0	\$0		-\$59,178	\$0	
	3. To Adjust Corporate Svc Co Mgt Fees (Harrison)		\$0	\$0		\$65,834	\$0	
			•••	.		+++++++++++++++++++++++++++++++++++++++	•••	
E-82	Outside Services - Mtce Exp	923.300	\$0	-\$8,800	-\$8,800	\$0	\$0	\$0
	1. To Remove Pre-tacker Costs (Bolin)		\$0	-\$8,800		\$0	\$0	
			1					
E-88	Pensions	926.200	-\$7,489	\$0	-\$7,489	\$0	\$0	\$0
	1. To Annualize Pension Expense (Eaves)		-\$7,489	\$0		\$0	\$0	
E-89	Employee Pension & Benefits - Misc	926.300	\$4,412	\$0	\$4,412	\$0	\$0	\$0
	1. To Remove Benefits Related to Lobbying (Bolin)		-\$154	\$0		\$0	\$0	
	2. To Annualize OPEB Expense (Eaves)		\$4,566	\$0		\$0	\$0	
			.,				••	
E-90	Franchise Requirements	927.000	\$0	\$491	\$491	\$0	\$0	\$0
	1. To Annualize Corporate Franchise Tax (Foster)		\$0	\$491		\$0	\$0	
				••••				
E-91	Regulatory Commission Exp	928.100	\$0	-\$726	-\$726	\$0	Accounting	Schedule: 10 \$0

Sponsor: Paul R. Harrison Date: 8/16/2008 Time: 11:58 AM Page: 6 of 9

A Income Adj. Number Income Adjustm	ant 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	<u>H</u> Jurisdictional Adjustment Non Labor	<u>l</u> Jurisdictiona Adjustments Total
1. To Adjust Rate Case Expens		Number	\$0	-\$726	rotal	\$0	\$0	TOLA
E-93 Goodwill Advertising Exp		930.100	\$0	-\$457	-\$457	\$0	\$0	S
1. To Remove Disallowed Adve	rtising Expense (Foster)		\$0	-\$457		\$0	\$0	
E-94 Misc. General Expense		930.200	-\$4,245	-\$4,449	-\$8,694	\$0	\$0	\$
1. To Annualize Transportation	Expense (Eaves)		-\$3,903	\$0		\$0	\$0	
2. To Remove Lobbying Expen	se (Bolin)		-\$342	\$0		\$0	\$0	
3. To Remove Disall. Ad, Prom	otion & Contrib. (Foster)		\$0	-\$1,101		\$0	\$0	
4. To Remove Disallowed Dues	& Donations (Foster)		\$0	-\$3,348		\$0	\$0	
E-96 Rents -AG		931.000	\$0	\$318	\$318	\$0	\$0	
1. To Annualize Building Lease	e Expense (Eaves)		\$0	\$578		\$0	\$0	
2. To Annualize Equipment Lea	ase Expense (Eaves)		\$0	-\$260		\$0	\$0	
E-100 Depreciation Expense, Dep. Ex	p.	403.000	\$0	\$0	\$0	\$0	-\$46,423	-\$46,42
To Annualize Depreciation Exp	ense		\$0	\$0		\$0	-\$46,423	
2. To Annualize Transportation	a & Power Equipment		\$0	\$0		\$0	\$0	
E-101 Depreciation on CIAC		403.100	\$0	\$0	\$0	\$0	-\$18,105 Accounting S	- \$18,1 0

Accounting Schedule: 10 Sponsor: Paul R. Harrison Date: 8/16/2008 Time: 11:58 AM Page: 7 of 9

<u>A</u> Income Adj.	B. Andread A.	C Account	D Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	Adjustment	<u>l</u> Jurisdictional Adjustments
Number	Income Adjustment Description 1. To Annualize Depreciation on CIAC (Eaves)	Number	Labor \$0	<u>Non Labor</u> \$0	Total	Labor \$0	Non Labor -\$18,105	Total
E-107	PSC Assessment - Water	408.000	\$0	\$4,027	\$4,027	\$0	\$0	\$0
	1. To Annualize PSC Assessment (Bolin)		\$0	\$4,027		\$0	\$0	
E-108	Property Taxes		\$0	\$9,552	\$9,552	\$0	\$0	\$0
	1. To Annualize Property Tax Expense		\$0	\$9,552		\$0	\$0	
E-109	FICA		-\$89	\$0	-\$89	\$0	\$0	\$0
	1. To Remove Payroll Tax Related to Lobbying (Bolin)		-\$89	\$0		\$0	\$0	
E-118	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	\$391,783	\$391,783
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$391,783	
E-121	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	-\$49,893	-\$49,893
	1. To Adjust Deferred Income Taxes (Harrison)		\$0	\$0		\$0	-\$49,893	
E-122	Amortization of Deferred ITC	412.000	\$0	\$0	\$0	\$0	\$344	\$344
	1. To Adjust Deferred ITC (Harrison)		\$0	\$0	ar na sana ang kang kang kang kang kang kang ka	\$0	\$344	
[Total Operating Revenues		\$0_	\$0	\$0	\$0	\$826,162	\$826,162

Accounting Schedule: 10 Sponsor: Paul R. Harrison Date: 8/16/2008 Time: 11:58 AM Page: 8 of 9

<u>A</u>	<u>C</u> <u>D</u> <u>E</u> <u>G</u> <u>H</u> I
Income	Company Company Company Jurisdictional Jurisdictional
Adj.	Account Adjustment Adjustment Adjustments Adjustment Adjustments
Number Income Adjustment Description	Number Labor Non Labor Total Labor Non Labor Total
Total Operating & Maint. Expense	\$25,909 \$19,768 \$45,677 \$1,846 \$64,528 \$62,682

Accounting Schedule: 10 Sponsor: Paul R. Harrison Date: 8/16/2008 Time: 11:58 AM Page: 9 of 9

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

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Line		<u>B</u> Percentage	<u>C</u> Test	<u>D</u> 7.52%	<u>E</u> 7.73%	<u>F</u> 7.95%
Number	Description	Rate	Year	Return	Return	Return
1	NET OPERATING INCOME		\$1,057,788	\$904,591	\$930,340	\$956,209
2	ADD TO NET OPERATING INCOME		A004 702	¢000 000	6040.070	6220 402
3	Current Income Taxes	<	\$391,783	\$296,329	\$312,373	\$328,492
4	Deferred income Taxes from Inc. Statement	\	¢40.000	\$18,362	\$18,362	\$18,362
5	Deferred Income Tax Expense		\$18,362	\$10,302	\$10,302	\$10,302
6 7	ITC Amortization TOTAL NET INCOME BEFORE TAXES	-	\$0 \$1,467,933	\$1,219,282	\$1,261,075	\$1,303,063
8	ADD TO NET INCOME BEFORE TAXES					
9	Book Depreciation Expense		\$395,136	\$395,136	\$395,136	\$395,136
10	Misc. Non-deductible Expenses		\$327	\$327	\$327	\$327
11	TOTAL ADD TO NET INCOME BEFORE TAXES		\$395,463	\$395,463	\$395,463	\$395,463
12	SUBT. FROM NET INC. BEFORE TAXES					
13	Interest Expense calculated at the Rate of	3.4040%	\$409,581	\$409,581	\$409,581	\$409,581
14	Tax Straight-Line Depreciation		\$395,136	\$395,136	\$395,136	\$395,136
15	Excess Tax Depreciation		\$38,109	\$38,109	\$38,109	\$38,109
16	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$842,826	\$842,826	\$842,826	\$842,826
17	NET TAXABLE INCOME		\$1,020,570	\$771,919	\$813,712	\$855,700
	DDOWNOLON FOD FED INCOME TAX					
18	PROVISION FOR FED. INCOME TAX		\$1,020,570	\$771,919	\$813,712	\$855,700
19 20	Net Taxable Inc Fed. Inc. Tax Deduct Missouri Income Tax at the Rate of	100.000%	\$53,205	\$40,242	\$42,421	\$44,610
20	Deduct Missouri ficome fax at the Rate of Deduct City Inc Tax - Fed. Inc. Tax	100.000 %	\$0,200	\$0	\$0	\$0
21	Federal Taxable Income - Fed. Inc. Tax		\$967,365	\$731,677	\$771,291	\$811,090
22	Federal Income Tax at the Rate of	35.000%	\$338,578	\$256,087	\$269,952	\$283,882
24	PROVISION FOR MO. INCOME TAX					
25	Net Taxable Income - MO. Inc. Tax		\$1,020,570	\$771,919	\$813,712	\$855,700
26	Deduct Federal Income Tax at the Rate of	50.000%	\$169,289	\$128,044	\$134,976	\$141,941
27	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
28	Missouri Taxable Income - MO. Inc. Tax		\$851,281	\$643,875	\$678,736	\$713,759
29	Missouri Income Tax at the Rate of	6.250%	\$53,205	\$40,242	\$42,421	\$44,610
30	PROVISION FOR CITY INCOME TAX					
31	Net Taxable Income - City Inc. Tax		\$1,020,570	\$771,919	\$813,712	\$855,700
32	Deduct Federal Income Tax - City Inc. Tax		\$338,578	\$256,087	\$269,952	\$283,882
33	Deduct Missouri Income Tax - City Inc. Tax		\$53,205	\$40,242	\$42,421	\$44,610
34	City Taxable Income		\$628,787	\$475,590	\$501,339	\$527,208
35	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
36	SUMMARY OF CURRENT INCOME TAX					
37	Federal Income Tax		\$338,578	\$256,087	\$269,952	\$283,882
38	State Income Tax		\$53,205	\$40,242	\$42,421	\$44,610
39	City Income Tax		\$0	\$0	\$0	\$0
40	TOTAL SUMMARY OF CURRENT INCOME TAX		\$391,783	\$296,329	\$312,373	\$328,492
41	DEFERRED INCOME TAXES					6A
42	Deferred Investment Tax Credit		\$0	\$0	\$0	\$0 \$18.262
43	Deferred Income Tax		\$18,362	\$18,362	\$18,362	\$18,362
44	Deferred Tax Depreciation		\$0	\$0	\$0	\$0 \$0
45	Amort of Deferred Tax Depreciation	1	\$0	\$0	\$0	\$0 \$0
46	Amort of Repair Allowance		\$0	\$0	\$0	\$0 \$0
47	Amort of Deferred ITC		\$0	\$0	\$0	\$0 \$0
48	Deferred Unbilled	⊢	\$0	\$0	\$0	\$0
49	TOTAL DEFERRED INCOME TAXES	I I	\$18,362	\$18,362	\$18,362	\$18,362

Accounting Schedule: 11 Sponsor: Paul R. Harrison Date: 8/16/2008 Time: 11:59 AM Page: 1 of 2

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

Line	<u>B</u> <u>C</u> Percentage Test	<u>D</u> 7.52%	<u>E</u> 7.73% 7.95%
Number Description	Rate Year		Return Return an
50 TOTAL INCOME TAX	\$410,1	45 \$314,691	\$330,735 \$346,854

Accounting Schedule: 11 Sponsor: Paul R. Harrison Date: 8/16/2008 Time: 11:59 AM Page: 2 of 2

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

Line Number		<u>B</u> Dollar Amount	<u>C</u> ⊲Percentage of Total Capital Structure	D 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%

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

Feeder Description	Annualized Customers	B Total Customer Bills	<u>C</u> Annual Customer Charge Revenues	<u>E</u> Annualized Water Usage	E Annualized Volumetric Revenues	E Total Annualized Revenues C+E
Residential Revenue Feeders, Totals	4,265	51,158	\$484,790	233,559,113	\$1,135,770	\$1,620,560
Commercial Revenue Feeders, Totals	464	5,546	\$85,438	104,622,210	\$391,066	\$476,504
Industrial Revenue Feeders, Totals	38	412	\$23,872	158,854,000	\$553,338	\$577,210
Test	0	0	\$0	0	\$0	\$0
Total Revenue Feeders	4,767	57,116	\$594,100	497,035,323	\$2,080,174	\$2,674,274

Accounting Schedule: 9-1 Sponsor: Kofi A. Boateng Date: 8/16/2008 Time: 12:04 PM Page: 1 of 1

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

Meter Size	B Annualized Gustomers	<u>C</u> Bills Per Year	B Total Customer Bills	<u>C</u> Annual Customer Charge Revenues	D Annualized Water Usage	E Annualized Volumetric Revenues	E Total t- Annualized Revenues
5/8"	4,241	12	50,892	\$479,403	0	\$0	\$479,403
1"	17	12	204	\$3,484	0	\$0	\$3,484
2"	3	12	36	\$1,614	0	\$0	\$1,614
3/4"	2	12	24	\$289	0	\$0	\$289
First 100,000	1	1	1	\$0	232,812,078	\$1,133,748	\$1,133,748
Next 1,900,000	11	1	1	\$0	747,035	\$2,022	\$2,022
Total Revenue Feeders	4,265	=	51,158	\$484,790	233,559,113	\$1,135,770	\$1,620,560

Accounting Schedule: 9-2 Kofi A. Boateng Date: 8/16/2008 Time: 12:03 PM Page: 1 of 1

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

Line Numbe	A Meter r Size	<u>B</u> 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)	L Volmetric Rate per Gallons in J	J Gallons Per Volumetric Rate	<u>K</u> Annualized Volumetric Revenues (B*G*I)/J
1	MEX - RESIDENTIAL										
2	5/8''	4,241	12	50,892	\$9.42	\$479,403	0	. 0	0.0000	0	\$0
3	3/4"	2	12	24	\$12.05	\$289	0	0	0.0000	0	\$0
4	1"	17	12	204	\$17.08	\$3,484	0	0	0.0000	0	\$0
5	2"	3	12	36	\$44.84	\$1,614	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	232,812,078	232,812,078	4.8698	1,000	\$1,133,748
8	Next 1,900,000	1	1 _	1	\$0.00	\$0	747,035	747,035	2.7073	1,000	\$2,022
9	TOTAL MEX - RESIDENTIAL	4,265	-	51,158		\$484,790	•	233,559,113			\$1,135,770
10	TOTAL ALL DISTRICTS	4,265		51,158		\$484,790		233,559,113			\$1,135,770

Accounting Schedule: 9-2 Sponsor: Kofi A. Boateng Date: 8/16/2008 Time: 12:03 PM Page: 1 of 1

Missouri - American Water Company Case No. WR-2008-0311 Mexico 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	<u>C</u> Annual Customer Charge Revenues	D Annualized Water Usage	E Annualized Volumetric Revenues	E Total Annualized Revenues
5/8"	325	12	3,900	\$36,738	0	\$0	\$36,738
3/4"	4	12	48	\$578	0	\$0	\$578
1"	80	12	960	\$16,397	0	\$0	\$16,397
1 1/2"	1	12	12	\$356	0	\$0	\$356
2"	49	12	588	\$26,366	0	\$0	\$26,366
3"	2	12	24	\$1,923	0	\$0	\$1,923
6"	1	12	12	\$3,080	0	\$0	\$3,080
First 100,000	1	1	1	\$0	74,260,081	\$318,182	\$318,182
Next 1,900,000	1	1	1	\$0	30,362,129	\$72,884	\$72,884
Total Revenue Feeders	464		5,546	\$85,438	104,622,210	\$391,066	\$476,504

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

Line Numbe	A Meter Size	<u>B</u> Annualized Customers	C Bills Per 4 Year	<u>D</u> 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)	l Volmetric Rate per Gallons in J	J Gallons Per Volumetric Rate	
1	MEX - COMMERCIAL										
2	5/8''	325	12	3,900	\$9.42	\$36,738	0	0	0.0000	0	\$0
3	3/4"	4	12	48	\$12.05	\$578	0	Ō	0.0000	0	\$0
4	1"	80	12	960	\$17.08	\$16,397	0	Ō	0.0000	Ō	\$0
5	1 1/2"	1	12	12	\$29.70	\$356	0	0	0.0000	Ő	\$0
6	2"	49	12	588	\$44.84	\$26,366	0	0	0.0000	Ō	\$0
7	3"	2	12	24	\$80.13	\$1,923	0	0	0.0000	Ō	\$0
8	6''	1	12	12	\$256.63	\$3,080	0	0	0.0000	Ó	\$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	74,260,081	74,260,081	4.2847	1,000	\$318,182
11	Next 1,900,000	1	1	1	\$0.00	\$0_	30,362,129	30,362,129	2.4005	1,000	\$72,884
12	TOTAL MEX - COMMERCIAL	464		5,546		\$85,438	-	104,622,210			\$391,066
13	TOTAL ALL DISTRICTS	464		5,546		\$85,438	<u> </u>	104,622,210			\$391,066

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Accounting Schedule: 9-3 Sponsor: Kofi A. Boateng Date: 8/16/2008 Time: 12:03 PM Page: 1 of 1

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

Meter Size	<u>B</u> Annualized Customers	C Bills Per Year	B Total Customer Bills	C Annual Customer Charge Revenues	D Annualized Water Usage	E Annualized Volumetric Revenues	E Total Annualized Revenues
5/8"	13	12	156	\$1,470	0	\$0	\$1,470
3/4"	1	12	12	\$145	0	\$0	\$145
1"	4	12	48	\$820	0	\$0	\$820
2"	5	12	60	\$2,690	0	\$0	\$2,690
3"	5	12	60	\$4,808	· 0	\$0	\$4,808
4"	3	12	36	\$4,700	0	\$0	\$4,700
6"	3	12	36	\$9,239	0	\$0	\$9,239
First 100,000	1	1	1	\$0	12,867,981	\$80,224	\$80,224
Next 1,900,000	1	1	1	\$0	100,202,142	\$349,956	\$349,956
Next 3,000,000	1	1	1	\$0	45,507,220	\$122,656	\$122,656
Next 5,000,000	1	1	1	\$0	276,657	\$502	\$502
Total Revenue Feeders	38		412	\$23,872	158,854,000	\$553,338	\$577;210

Accounting Schedule: 9-3 Kofi A. Boateng Date: 8/16/2008 Time: 12:03 PM Page: 1 of 1

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

Line Numbe	A Meter Size	<u>B</u> Annualized Customers	<u>C</u> Bills Per Year	D Total Customer Bills B*C	E Customer Charge	E Annual Customer Charge Revenues D * E	<u>G</u> Annual Water Usage Per Customer	<u>H</u> Annualized Water Usage (B*G)	l Volmetric Rate per Gallons in J	<u>J</u> Gallons Per Volumetric Rate	<u>K</u> Annualized Volumetric Revenues (B*G*I)/J
1	MEX - INDUSTRIAL										
2	5/8''	13	12	156	\$9.42	\$1,470	0	0	0.0000	0	\$0
3	3/4"	1	12	12	\$12.05	\$145	0	0	0.0000	0	\$0
4	1"	4	12	48	\$17.08	\$820	0	0	0.0000	0	\$0
5	2"	5	12	60	\$44.84	\$2,690	0	0	0.0000	0	\$0
6	3"	5	12	60	\$80.13	\$4,808	0	0	0.0000	0	\$0
7	4"	3	12	36	\$130.56	\$4,700	0	0	0.0000	0	\$0
8	6"	3	12	36	\$256.63	\$9,239	0	0	0.0000	0	\$0
9	Consumption Charge:	0	1	0	\$0.00	\$0	0	Q	0.0000	0	\$0
10	First 100,000	1	1	1	\$0.00	\$0	12,867,981	12,867,981		1,000	\$80,224
11	Next 1,900,000	1	1	. 1	\$0.00	\$0	100,202,142	100,202,142		1,000	\$349,956
12	Next 3,000,000	1	1	1	\$0.00	\$0	45,507,220	45,507,220		1,000	\$122,656
13	Next 5,000,000	1	1	1	\$0.00	\$ <u>0</u>	276,657	276,657		1,000	\$502
14	TOTAL MEX - INDUSTRIAL	38		412		\$23,872		158,854,000)		\$553,338
15	TOTAL ALL DISTRICTS	38		412		\$23,872		158,854,000)		\$553,338

Accounting Schedule: 9-3 Sponsor: Kofi A. Boateng Date: 8/16/2008 Time: 12:04 PM Page: 1 of 1

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 PARKVILLE WATER DISTRICT CASE NO. WR-2008-0311

Jefferson City, Missouri

August 2008

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

Line	A	<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	\$16,633,146	\$16,633,146	\$16,633,146
2	Rate of Return	7.52%	7.73%	7.95%
3	Net Operating Income Requirement	\$1,250,480	\$1,286,075	\$1,321,836
4	Net Income Available	\$1,080,622	\$1,080,622	\$1,080,622
5	Additional Net Income Required	\$169,858	\$205,453	\$241,214
6	Income Tax Requirement			
7	Required Current Income Tax	\$397,416	\$419,595	\$441,877
8	Current Income Tax Available	\$291,582	\$291,582	\$291,582
9	Additional Current Tax Required	\$105,834	\$128,013	\$150,295
10	Revenue Requirement	\$275,692	\$333,466	\$391,509
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$764,992	\$764,992	\$764,992
12	Gross Revenue Requirement	\$1,040,684	\$1,098,458	\$1,156,501

Accounting Schedule: 1 Sponsor: Paul R. Harrison Date: 8/16/2008 Time: 12:07 PM Page: 1 of 1

Missouri - American Water Company Case No. WR-2008-0311 Parkville 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		\$29,227,585
2	Less Accumulated Depreciation Reserve		\$4,698,686
3	Net Plant In Service	-	\$24,528,899
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$153,617
6	Materials & Supplies	ŀ	\$53,718
7	Prepayments		\$14,510
8	OPEB Tracker Asset		\$15,282
9	TOTAL ADD TO NET PLANT IN SERVICE		-\$70,107
10	SUBTRACT FROM NET PLANT		
11	Federal Tax Offset	-0.7863%	-\$2,851
12	State Tax Offset	-2.9918%	-\$1,705
13	City Tax Offset	0.000%	\$0
14	Interest Expense Offset	18.8986%	\$107,002
15	Contribution In Aid of Construction		\$3,928,756
16	Customer Advances		\$1,489,797
17	Customer Deposits		\$0
18	Deferred Income Taxes		\$2,219,502
19	Pension Tracker Liability		\$2,848
20	Accrued Pension Liability		\$61,589
21	Tank Painting Tracker		\$20,708
22	TOTAL SUBTRACT FROM NET PLANT		\$7,825,646
23	Total Rate Base		\$16,633,146

Accounting Schedule: 2 Sponsor: Paul R. Harrison Date: 8/16/2008 Time: 12:07 PM Page: 1 of 1

Missouri - American Water Company Case No. WR-2008-0311 Parkville Water District Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Plant In Service

				~	G	Н	
Line Account #	B <u>C</u> Total	D Adjust.	E		Jurisdictional	Jurisdictional	MO Adjusted
Number (Optional) Plant Account 1 INTANGIBLE PLANT	nt Description Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
2 301.000 Organization	\$0) P-2	\$2,073	\$2,073	100.00%	\$0	\$2,073
3 302.000 Franchises and Conse	ents \$13		\$0	\$13	100.00%	\$0	\$13
4 303.000 Miscellaneous Intangi			\$3,201	\$105,915	100.00%	\$0	\$105,915
5 TOTAL PLANT INTAN	GIBLE \$102,727	'	\$5,274	\$108,001		\$0	\$108,001
6 SOURCE OF SUPPLY							
7 310.000 Land and Land Rights			\$0	\$1,735	100.00%	\$0	\$1,735
8 311.000 Structures and Improv			\$0 \$0	\$18,918 \$0	100.00% 100.00%	\$0 \$0	\$18,918 \$0
9 312.000 Collecting & Impound 10 313.000 Lake, River and Other		1	\$0	\$0	100.00%	\$0	\$0
11 314.000 Wells and Springs	\$235,735		\$0	\$235,735	100.00%	\$0	\$235,735
12 315.000 Infiltration Galleries a			\$0	\$0	100.00%	\$0	\$0
13 316.000 Supply Mains	\$171,733		\$0	\$171,733	100.00%	\$0	\$171,733
14 316.100 Supply Mains - Other	\$0		\$0	\$0	100.00%	\$0	\$0
15 316.200 Supply Mains - Centra			\$0	\$0	100.00%	\$0 \$0	\$0 \$0
16 316.300 Supply Mains - South			\$0 \$0	\$0 \$0	100.00% 100.00%	\$0	\$0
17 316.400 Supply Mains - Meram 18 317.000 Other Water Source P		•	\$0	\$0	100.00%	\$0	\$0
19 TOTAL SOURCE OF S			\$0	\$428,121		\$0	\$428,121
20 PUMPING PLANT 21 320.000 Land and Land Rights	- PP \$() P-21	\$0	\$0	100.00%	\$0	\$0
22 321.000 Structures and Improv			\$0	\$18,392	100.00%	\$0	\$18,392
23 321.100 S & I - Pumps (STL)	\$0		\$0	\$0	100.00%	\$0	\$0
24 321.200 S & I - Boosters	\$0		\$0	\$0	100.00%	\$0	\$0
25 322.000 Boiler Plant Equipmen			\$0	\$0	100.00%	\$0	\$0
26 323.100 Power Generation Equ			\$0	\$0	100.00%	\$0	\$0 \$0
27 323.200 Power Generation Equ	-	1	\$0	\$0 \$0	100.00% 100.00%	\$0 \$0	\$0 \$0
28 324.000 Steam Pumping Equip			\$0 \$0	\$1,897,606	100.00%	\$0	\$1,897,606
29 325.000 Electric Pumping Equ 30 325.100 Pumping Equipment -	•		\$0	\$1,037,000	100.00%	\$0	\$0
31 325.200 Pumping Equipment -			\$0	\$0	100.00%	\$0	\$0
32 325.300 Pumping Equipment -) P-32	\$0	\$0	100.00%	\$0	\$0
33 326.000 Diesel Pumping Equir			\$0	\$12,817	100.00%	\$0	\$12,817
34 326.100 Diesel Pumping Equip			\$0	\$0	100.00%	\$0 \$0	\$0 \$0
35 326.200 Diesel Pumping Equip			\$0 \$0	\$0 \$81,548	100.00% 100.00%	\$0	\$81,548
36 327.000 Hydraulic Pumping Ed 37 328.100 Other Pumping Equip			\$0	\$69,057	100.00%	\$0	\$69,057
38 328.200 TD Pumping Equipme			\$0	\$0	100.00%	\$0	\$0
39 TOTAL PUMPING PLA			\$0	\$2,079,420		\$0	\$2,079,420
40 WATER TREATMENT	DI ANT						
41 330.000 Land and Land Rights		2 P-41	\$0	\$432	100.00%	\$0	\$432
42 331.000 Structures and Improv			\$442	\$476,519	100.00%	\$0	\$476,519
43 331.100 S & I - North Plant	\$0		\$0	\$0	100.00%	\$0	\$0
44 331.200 S & I - Central 1 & 2	\$0		\$0	\$0	100.00%	\$0	\$0
45 331.300 S & I - Central 3	\$0		\$0	\$0	100.00%	\$0	\$0 \$0
46 331.400 S & I - South Plant	\$0		\$0 \$0	\$0 \$0	100.00% 100.00%	\$0 \$0	\$0
47 331.500 S & I - Meramec 48 332.000 WT Equipment-Non-M			\$0	\$2,468,078	100.00%	\$0	\$2,468,078
49 332.000 WT Equipment - North		I .	\$0	\$0	100.00%	\$0	\$0
50 332.200 WT Equipment - Centr			\$0	\$0	100.00%	\$0	\$0
51 332.300 WT Equipment - Centr) P-51	\$0	\$0	100.00%	\$0	\$0
52 332.400 WT Equipment - Souti			\$0	\$0	100.00%	\$0	\$0
53 332.500 WT Equipment - Mera			\$0	\$0	100.00%	\$0	\$0 \$0
54 332.600 Other P/E Hand Equip			\$0 \$0	\$0 \$69,579	100.00% 100.00%	\$0 \$0	\$69 <u>,579</u>
55 332.700 Equipment Filter Medi 56 TOTAL WATER TREA			\$442	\$3,014,608	100.00 %	\$0	\$3,014,608
57 TRANSMISSION & DIS	1	P-58	-\$221	\$35,677	100.00%	\$0	\$35,677
58 340.000 Land and Land Rights 59 341.000 Structures and Improv			\$139	\$289,717	100.00%	\$0	\$289,717
60 341.000 Structures and imploy			\$0	\$0	100.00%	\$0	\$0
61 342.000 Distribution Reservoir			\$60	\$3,360,915	100.00%	\$0	\$3,360,915
62 342.100 Rsvr & Standpipe - Ele		P-62	\$0	\$87,709	100.00%	\$0	\$87,709
63 342.200 Rsvr & Standpipe - Gr	ound \$117,854	P-63	\$0	\$117,854	100.00%	\$0	\$117,854

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Missouri - American Water Company Case No. WR-2008-0311 Parkville Water District Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Plant In Service

	Account #	B	<u>C</u> Total	D Adjust.	E			Jurisdictional	MO Adjusted
	(Optional)	Plant Account Description		P-64	Adjustments \$0	Plant \$3,503,655	Allocations 100.00%	Adjustments \$0	Jurisdictional \$3,503,655
64	343.000 343.110	T & D Mains - 4" & Less	\$3,503,655 \$334,793	P-65	\$0	\$3,503,655	100.00%	\$0	\$334,793
65 66	343.110	T & D Mains - A C 4" (STL)	\$034,755	P-66	\$0	\$004,795	100.00%	\$0	\$0
67	343.120	T & D Mains - Galv 1 (STL)	\$0	P-67	\$0	\$0	100.00%	\$0	\$0
68	343.200	T & D Mains - 6" to 8"	\$3,281,436	P-68	\$16,352	\$3,297,788	100.00%	\$0	\$3,297,788
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	Cl - 10" & Smaller - 1957 - 1993	\$0	P-71	\$0	\$0	100.00%	\$0	\$0
72	343.240	T & D Mains - DI 6-8" (STL)	\$0	P-72	\$0	\$0	100.00%	\$0	\$0
73	343.250	T & D Mains - DI 6-10" (TN)	\$0	P-73	\$0	\$0	100.00%	\$0	\$0
74	343.260	T & D Mains - PL 6-8" (STL)	\$0	P-74	\$0	\$0	100.00%	\$0	\$0
75	343.300	T & D Mains - 10" to 16"	\$5,912,816	P-75	\$1,867	\$5,914,683	100.00%	\$0	\$5,914,683
76	343.310	T & D Mains - 18" & Greater	\$6,723	P-76	\$939	\$7,662	100.00%	\$0	\$7,662
77	343.320	CI - 12" (STL)	\$0	P-77	\$0	\$0	100.00%	\$0	\$0
78	343.330	CI - 16" (STL)	\$0	P-78	\$0	\$0	100.00%	\$0	\$0
79	343.340	T & D Mains - DI 12 (STL)	\$0	P-79	\$0	\$0	100.00%	\$0	\$0
80	343.350	T & D Mains - DI 16 & Greater (STL)	\$0	P-80	\$0	\$0	100.00%	\$0	\$0
81	343.360	T & D Mains - LJ 20 (STL)	\$0	P-81	\$0	\$0	100.00%	\$0	\$0
82	343.370	T & D Mains - PL 6-12 (STL)	\$0	P-82	\$0	\$0	100.00%	\$0	\$0
83	344.000	Fire Mains	\$97,002	P-83	\$0	\$97,002	100.00%	\$0	\$97,002
84	345.000	Services	\$1,806,627	P-84	\$0	\$1,806,627	100.00%	\$0	\$1,806,627
85	346.100	Meters - Bronze Case	\$698,650	P-85	\$0	\$698,650	100.00%	\$0	\$698,650
86	346.200	Meters - Plastic Case	\$0	P-86	\$0	\$0	100.00%	\$0	\$0
87	346.300	Meters - Others	\$51,613	P-87	\$0	\$51,613	100.00%	\$0	\$51,613
88	346.400	Meters - Remote (ARBs)	\$8,761	P-88	\$0	\$8,761	100.00%	\$0	\$8,761
89	346.500	Meter Vault	\$0	P-89	\$0	\$0	100.00%	\$0	\$0
90	347.100	Meter installations	\$1,234,577	P-90	\$0	\$1,234,577	100.00%	\$0	\$1,234,577
91	347.200	Meter Install - Other	\$0	P-91	\$0	\$0	100.00%	\$0	\$0
92	348.000	Hydrants	\$1,105,342	P-92	\$56	\$1,105,398	100.00%	\$0	\$1,105,398
93	349.000	Other Transmission & Distribution Plant	\$19,704	P-93	\$0	\$19,704	100.00%	\$0	\$19,704
94		TOTAL TRANSMISSION & DIST. PLANT	\$21,953,593		\$19,192	\$21,972,785		\$0	\$21,972,785
95		GENERAL PLANT	1						
96	389.000	Land and Land Rights - GP	\$142	P-96	\$0	\$142	100.00%	\$0	\$142
97	390.000	S & I - Store, Shop & Garage	\$21,415	P-97	\$0	\$21,415	100.00%	\$0	\$21,415
98	390.100	S & I - Office	\$66,601	P-98	\$0	\$66,601	100.00%	\$0	\$66,601
99	390.200	S & I - Leasehold	\$0	P-99	\$0	\$0	100.00%	\$0	\$0
100	390.300	S&I-AG	\$0	P-100	\$102	\$102	100.00%	\$0	\$102
101	390.400	S & I - Misc	\$527,144	P-101	\$0	\$527,144	100.00%	\$0	\$527,144
102	391.000	Office Furniture and Equipment	\$23,844	P-102	\$1,465	\$25,309	100.00%	\$4,466	\$29,775
103	391.100	Computer & Peripheral Equipment	\$10,944	P-103	\$23,529	\$34,473	100.00%	\$0	\$34,473
104	391.200	Computer Software	\$32,299	P-104	\$66,791	\$99,090	100.00%	\$0	\$99,090
105	391.300	Computer Software - Personal	\$9,486	P-105	\$1,295	\$10,781	100.00%	\$0	\$10,781
106	391.400	Computer Software Other	\$0	P-106	\$0	\$0	100.00%	\$0	\$0
107	391.500	Data Handling Equipment	\$215,888	P-107	\$0	\$215,888	100.00%	\$0	\$215,888
108	391.600	Other Office Equipment	\$25,812	P-108	\$82	\$25,894	100.00%	\$0	\$25,894
109	392.000	Trans Equip - Lt Duty Trucks	\$38,718	P-109	\$445	\$39,163	100.00%	\$0	\$39,163
110	392.100	Trans Equip - Hvy Duty Trucks	\$267	P-110	\$0	\$267	100.00%	\$0	\$267
111	392.200	Trans Equip - Autos	\$15,529	P-111	\$1,645	\$17,174	100.00%	\$0	\$17,174
112	392.300	Trans Equip - Other	\$0	P-112	\$0	\$0	100.00%	\$0	\$0
113	393.000	Stores Equipment	\$2,880	P-113	\$0	\$2,880	100.00%	\$0	\$2,880
114	394.000	Tools, Shop and Garage Equipment	\$79,971	P-114	\$743	\$80,714	100.00%	\$0	\$80,714
115	394.100	Tools, Shop & Garage - Other	\$0	P-115	\$0	\$0	100.00%	\$0	\$0
116	395.000	Laboratory Equipment	\$83,822	P-116	\$0	\$83,822	100.00%	\$0	\$83,822
117	395.100	Laboratory Equipment - Other	\$0	P-117	\$0	\$0	100.00%	\$0	\$0
118	396.000	Power Operated Equipment	\$438	P-118	\$0	\$438	100.00%	\$0	\$438
119	397.000	Communication Equipment - Non Tele	\$47,068	P-119	\$418	\$47,486	100.00%	\$0	\$47,486
120	397.100	Remote Control & Instrument	\$0	P-120	\$0	\$0	100.00%	\$0	\$0
121	397.200	Communication Equip - Tele	\$0	P-121	\$385	\$385	100.00%	\$0	\$385
122	398.000	Miscellaneous Equipment	\$320,897	P-122	\$119	\$321,016	100.00%	\$0	\$321,016
123	399.000	Other Tangible Equipment	\$0	P-123	\$0	\$0	100.00%	\$0	\$0
124		TOTAL GENERAL PLANT	\$1,523,165		\$97,019	\$1,620,184		\$4,466	\$1,624,650
		J		l					£00 007 005
125	•	TOTAL PLANT IN SERVICE	\$29,101,192		\$121,927	\$29,223,119		\$4,466	\$29,227,585

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		_	-
A B Plant Adj. Number Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> <u>E</u> Total Adjustment Adjustment Amount Amount	<u>F</u> <u>G</u> Total Jurisdictional Jurisdictional Adjustments Adjustments
P-2 Organization	301.000	\$2,073	\$0
1. To Include Corporate Allocation		\$2,073	\$0
P-41 Miscellaneous Intangible Plant	303.000	\$3,201	50
1. To Include Corporate Allocation		\$3,201	\$0
P-42 Structures and Improvements - WTP	331.000	\$442	\$0
1. To Include Corporate Allocation		\$442	\$0
P-58 Land and Land Rights - TDP	340.000	-\$221	
1. To Include Corporate Allocation		-\$221	\$0
P-59 Structures and Improvements - TDP	341.000	\$139	\$0
1. To Include Corporate Allocation		\$139	\$0
P-61 Distribution Reservoirs and Standpipes	342.000	\$60	\$0
1. To include Corporate Allocation		\$60	\$0
P-68 T & D Mains - 6" to 8"	343.200	\$16,352	SO
1. To Include Corporate Allocation		\$16,352	\$0
P-75 T & D Mains - 10" to 16"	343.300	\$1,867	50
1. To Include Corporate Allocation		\$1,867	- \$0
P-76 T & D Mains - 18" & Greater	343.310	\$939 \$939	\$0]
1. To Include Corporate Allocation		\$939	\$0
P-92 Hydrants	348.000	\$56	\$0
1. To Include Corporate Allocation		\$56	\$0
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A		<u>C</u>	D E MAR	F <u>G</u>
Plant Adj.		Account	Total Adjustment Adjustment	Total Jurisdictional Jurisdictional
Number	Plant in Service Adjustment Description S & I - AG	Number 390.300	Amount Amount \$102	Adjustments Adjustments \$0
	To Include Corporate Allocation		\$102	\$0
			•••-	
P-102	Office Furniture and Equipment	391.000	\$1,465	\$4,466
	1. To Include Corporate Allocation		\$1,465	\$0
	2. Svc Company Fixed Asset System (PRH)		\$0	\$4,466
D (02	Computer P. Doublewel Environment	391.100	\$23,529	\$0
P-103	Computer & Peripheral Equipment	391.100		\$0
	1. To Include Corporate Allocation		\$23,529	\$0
P-104	Computer Software	391.200	\$66,791	\$0
	1. To Include Corporate Allocation		\$66,791	\$0
D 405	Charles D. Manageral	391.300	\$1,295	\$0
P-105	Computer Software - Personal	391.300		\$0
	1. To Include Corporate Allocation		\$1,295	φu
P-108	Other Office Equipment	391.600	\$82	\$0 ¹
	1. To Include Corporate Allocation		\$82	\$0
				to large
P-109	Trans Equip - Lt Duty Trucks	392,000	\$445	¢0
	1. To Include Corporate Allocation		\$445	\$0
P-111	Trans Equip - Autos	392.200	\$1,645	\$0
	1. To Include Corporate Allocation		\$1,645	\$0
	Tools Shop and Garage Equipment	394.000	\$743	\$0
P-114	roois, onop and carage Equipmont	354.000	\$743	\$0
	1. To Include Corporate Allocation		\$743	φu
P-119	Communication Equipment - Non Tele	397.000	\$418	\$0
	1. To Include Corporate Allocation		\$418	\$0
1		I	1	Accounting Schedule: 4 Sponsor: Keith Foster
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<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	E Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
P-121	Communication Equip - Tele	397.200		\$385		\$0
	1. To Include Corporate Allocation		\$385		\$0	
P-122	Miscellaneous Equipment	398.000		\$119		\$0
	1. To Include Corporate Allocation		\$119		\$0	
	Total Plant Adjustments			\$121,927		\$4,466

Accounting Schedule: 4 Sponsor: Keith Foster Date: 8/16/2008 Time: 12:08 PM Page: 3 of 3

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

Line	<u>A</u> Account	B. B	<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	\$2,073	0.00%	\$0
3	302.000	Franchises and Consents	\$13	0.00%	\$0
4	303.000	Miscellaneous Intangible Plant	\$105,915	0.00%	\$0
5		TOTAL PLANT INTANGIBLE	\$108,001		\$0
6		SOURCE OF SUPPLY PLANT			
7	310.000	Land and Land Rights - SSP	\$1,735	0.00%	\$0
8	311.000	Structures and Improvements - SSP	\$18,918	2.45%	\$463
9	312.000	Collecting & Impounding Reservoirs	\$0	1.25%	\$0
10	313.000	Lake, River and Other Intakes	\$0	1.77%	\$0
11	314.000	Wells and Springs	\$235,735	1.67%	\$3,937
12	315.000	Infiltration Galleries and Tunnels	\$0	1.67%	\$0
13	316.000	Supply Mains	\$171,733	1.60%	\$2,748
14	316,100	Supply Mains - Other	\$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	<u>\$0</u>	4.00%	\$0
19		TOTAL SOURCE OF SUPPLY PLANT	\$428,121		\$7,148
20		PUMPING PLANT			
21	320.000	Land and Land Rights - PP	\$0	0.00%	\$0
22	321.000	Structures and Improvements - PP	\$18,392	1.73%	\$318
23	321.100	S & I - Pumps (STL)	\$0	1.73%	\$0
24	321.200	S & I - Boosters	\$0	1.73%	\$0
25	322.000	Boiler Plant Equipment	\$0	2.00%	\$0
26	323.100	Power Generation Equipment	\$0	2.00%	\$0
27	323.200	Power Generation Equip Other	\$0	2.00%	\$0
28	324.000	Steam Pumping Equipment	\$0	0.00%	\$0
29	325.000	Electric Pumping Equipment	\$1,897,606	2.44%	\$46,302
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	\$12,817	2.44%	\$313
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	\$81,548	2.44%	\$1,990
37	328.100	Other Pumping Equipment	\$69,057	2.44%	\$1,685
38	328.200	TD Pumping Equipment	\$0	2.44%	\$0
39		TOTAL PUMPING PLANT	\$2,079,420		\$50,608
40		WATER TREATMENT PLANT			
41	330.000	Land and Land Rights - WTP	\$432	0.00%	\$0
42	331.000	Structures and Improvements - WTP	\$476,519	A2c63%tin	g Schedu
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Missouri - American Water Company Case No. WR-2008-0311 Parkville Water District Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Depreciation Expense

Line Number	<u>A</u> Account Number	<u>B</u> Plant Account Description	<u>C</u> MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
43	331.100	S & I - North Plant	\$0	1.63%	Lapense \$0
43 44	331.200	S & I - Central 1 & 2	\$0 \$0	1.63%	\$0 \$0
44 45	331.300	S & I - Central 3	\$0 \$0	1.63%	\$0 \$0
45 46	331.400	S & I - South Plant	\$0 \$0	1.63%	\$0 \$0
40 47	331.500	S & I - Meramec	\$0 \$0	1.63%	\$0 \$0
47	332.000	WT Equipment-Non-Media	\$2,468,078	2.78%	\$68,613
40 49	332.100	WT Equipment - North Plant	\$0	2.78%	\$0
49 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	\$69,579	2.78%	\$1,934
56	JUL. / UU	TOTAL WATER TREATMENT PLANT	\$3,014,608		\$78,314
50			•••••		* :-,-:
57		TRANSMISSION & DIST. PLANT			
58	340.000	Land and Land Rights - TDP	\$35,677	0.00%	\$0
59	341.000	Structures and Improvements - TDP	\$289,717	2.67%	\$7,735
60	341.100	S & I - Spec Cross	\$0	0.00%	\$0
61	342.000	Distribution Reservoirs and Standpipes	\$3,360,915	2.25%	\$75,621
62	342.100	Rsvr & Standpipe - Elev	\$87,709	2.25%	\$1,973
63	342.200	Rsvr & Standpipe - Ground	\$117,854	2.25%	\$2,652
64	343.000	Trans and Distr Mains - Not Classified	\$3,503,655	1.50%	\$52,555
65	343.110	T & D Mains - 4" & Less	\$334,793	1.50%	\$5,022
66	343.120	T & D Mains - AC 4" (STL)	\$0	1.50%	\$0
67	343.120	T & D Mains - Galv 1 (STL)	\$0	1.50%	\$0
68	343.200	T & D Mains - 6" to 8"	\$3,297,788	1.50%	\$49,467
69	343.210	Cl - 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"	\$5,914,683	1.50%	\$88,720
76	343.310	T & D Mains - 18" & Greater	\$7,662	1.50%	\$115
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	\$97,002	1.50%	\$1,455
84	345.000	Services	\$1,806,627	3.08%	\$55,644
85	346.100	Meters - Bronze Case	\$698,650	2.43%	\$16,977
86	346.200	Meters - Plastic Case	\$0		g Schedule: 5 \$0
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Missouri - American Water Company Case No. WR-2008-0311 Parkville Water District Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Depreciation Expense

Line	<u>A</u> Account	Barana	<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	\$51,613	2.43%	\$1,254
88	346.400	Meters - Remote (ARBs)	\$8,761	2.43%	\$213
89	346.500	Meter Vault	\$0	2.43%	\$0
90	347.100	Meter Installations	\$1,234,577	2.43%	\$30,000
91	347.200	Meter Install - Other	\$0	2.43%	\$0
92	348.000	Hydrants	\$1,105,398	1.92%	\$21,224
93	349.000	Other Transmission & Distribution Plant	\$19,704	2.00%	\$394
94		TOTAL TRANSMISSION & DIST. PLANT	\$21,972,785		\$411,021
95		GENERAL PLANT			
96	389.000	Land and Land Rights - GP	\$142	0.00%	\$0
97	390.000	S & I - Store, Shop & Garage	\$21,415	2.40%	\$514
98	390.100	S & I - Office	\$66,601	2.40%	\$1,598
99	390.200	S & I - Leasehold	\$0	5.00%	\$0
100	390.300	S & I - AG	\$102	5.00%	\$5
101	390.400	S & I - Misc	\$527,144	2.40%	\$12,651
102	391.000	Office Furniture and Equipment	\$29,775	4.00%	\$1,191
103	391.100	Computer & Peripheral Equipment	\$34,473	14.29%	\$4,926
104	391.200	Computer Software	\$99,090	14.29%	\$14,160
105	391.300	Computer Software - Personal	\$10,781	14.29%	\$1,541
106	391.400	Computer Software Other	\$0	14.29%	\$0
107	391.500	Data Handling Equipment	\$215,888	6.67%	\$14,400
108	391.600	Other Office Equipment	\$25,894	6.67%	\$1,727
109	392.000	Trans Equip - Lt Duty Trucks	\$39,163	0.00%	\$0
110	392.100	Trans Equip - Hvy Duty Trucks	\$267	8.33%	\$22
111	392.200	Trans Equip - Autos	\$17,174	0.00%	\$0
112	392.300	Trans Equip - Other	\$0	0.00%	\$0
113	393.000	Stores Equipment	\$2,880	2.86%	\$82
114	394.000	Tools, Shop and Garage Equipment	\$80,714	5.00%	\$4,036
115	394.100	Tools, Shop & Garage - Other	\$0	5.00%	\$0
116	395.000	Laboratory Equipment	\$83,822	4.00%	\$3,353
117	395.100	Laboratory Equipment - Other	\$0	4.00%	\$0
118	396.000	Power Operated Equipment	\$438	6.82%	\$30
119	397.000	Communication Equipment - Non Tele	\$47,486	5.00%	\$2,374
120	397.100	Remote Control & Instrument	\$0	5.00%	\$0
121	397.200	Communication Equip - Tele	\$385	6.67%	\$26
122	398.000	Miscellaneous Equipment	\$321,016	5.00%	\$16,051
123	399.000	Other Tangible Equipment	\$0	5.00%	\$0
124		TOTAL GENERAL PLANT	\$1,624,650		\$78,687
	I	Total Depreciation	\$29,227,585		\$625,778

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

	A	8	<u>c</u>	Ð	Ē	E	G	<u> </u>	ŧ
Line Number	Account Number	Depreciation Reserve Description	Total Reserve	Adjust. Number	Adjustments	As Adjusted Reserve	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
1									
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	302.000	Franchises and Consents	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Miscellaneous Intangible Plant	\$0	R-4	\$3,744	\$3,744 \$3,744	100.00%	\$0	\$3,744
5		TOTAL PLANT INTANGIBLE	3 0		\$3,744	\$3,744		\$ 0	\$3,744
6		SOURCE OF SUPPLY PLANT					х		
7	310.000	Land and Land Rights - SSP	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	311.000	Structures and Improvements - SSP	\$8,300 \$0	R-8 R-9	\$0 \$0	\$8,300 \$0	100.00% 100.00%	\$0 \$0	\$8,300 \$0
9 10	312.000 313.000	Collecting & Impounding Reservoirs Lake, River and Other Intakes	\$0 \$0	R-10	\$0 \$0	\$0 \$0	100.00%	\$0	\$0
11	314.000	Wells and Springs	\$86,549	R-11	\$0	\$86.549	100.00%	\$0	\$86,549
12	315.000	Infiltration Galleries and Tunnels	\$0	R-12	\$0	\$0	100.00%	\$0	\$0
13	316.000	Supply Mains	\$45,903	R-13	\$0	\$45,903	100.00%	\$0	\$45,903
14	316.100	Supply Mains - Other	\$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 \$0	R-16	\$0	\$0 \$0	100.00%	\$0 \$0	\$0 \$0
17	316.400	Supply Mains - Meramec Plant	\$0 \$0	R-17 R-18	\$0 \$0	\$0 \$0	100.00% 100.00%	\$0	\$0
18 19	317.000	Other Water Source Plant TOTAL SOURCE OF SUPPLY PLANT	\$140,752	K-10	\$0	\$140,752	100.0078	\$0	\$140,752
19		TOTAL SOURCE OF SOFFET FLANT	0140,702		,	•••••,••=		•••	•••••
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	\$7,274	R-22	\$0	\$7,274	100.00%	\$0 \$0	\$7,274
23	321.100	S & I - Pumps (STL)	\$0 \$0	R-23	\$0 \$0	\$0 \$0	100.00% 100.00%	\$0 \$0	\$0 \$0
24	321.200	S & I - Boosters	\$0 \$0	R-24 R-25	\$0 \$0	\$0 \$0	100.00%	\$0	\$0
25 26	322.000 323.100	Boiler Plant Equipment Power Generation Equipment	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
20	323.100	Power Generation Equipment	\$0	R-27	so	\$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	\$241,905	R-29	\$0	\$241,905	100.00%	\$0	\$241,905
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 \$070	100.00%	\$0 \$0	\$0 \$370
33	326.000	Diesel Pumping Equipment	\$370 \$0	R-33 R-34	\$0 \$0	\$370 \$0	100.00% 100.00%	\$0	\$370
34	326.100 326.200	Diesel Pumping Equipment - Stratman Diesel Pumping Equip - Central	\$0	R-34 R-35	\$0	\$0 \$0	100.00%	\$0	\$0
35 36	328.200	Hydraulic Pumping Equipment	\$497	R-36	\$0	\$497	100.00%	\$0	\$497
37	328.100	Other Pumping Equipment	\$959	R-37	\$0	\$959	100.00%	\$0	\$959
38	328.200	TD Pumping Equipment	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39		TOTAL PUMPING PLANT	\$251,005		\$0	\$251,005		\$0	\$251,005
40		WATER TREATMENT PLANT							
41	330.000	Land and Land Rights - WTP	\$0	R-41	\$0	\$0	100.00%	\$0	\$0
42	331.000	Structures and Improvements - WTP	\$152,446	R-42	\$3	\$152,449	100.00%	\$0	\$152,449
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 \$0
45	331.300	S & I - Central 3	\$0	R-45	\$0	\$0 \$0	100.00%	\$0 \$0	\$0 \$0
46	331.400	S & I - South Plant	\$0 \$0	R-46 R-47	\$0 \$0	\$0 \$0	100.00% 100.00%	\$0 \$0	\$0
47	331.500	S & I - Meramec WT Equipment-Non-Media	\$634,648	R-47	\$0	\$634,648	100.00%	\$0	\$634,648
48 49	332.000 332.100	WT Equipment - North Plant	\$0	R-49	\$0	\$0	100.00%	\$0	\$0
50	332.200	WT Equipment - Central 1 & 2	\$0	R-50	\$0	\$0	100.00%	\$0	\$0
51	332.300	WT Equipment - Central 3	\$0	R-51	- \$0	\$0	100.00%	\$0	\$0
52	332.400	WT Equipment - South Plant	\$0	R-52	\$0	\$0	100.00%	\$0	\$0
53	332.500	WT Equipment - Meramec	\$0	R-53	\$0	\$0	100.00%	\$0	\$0
54	332.600	Other P/E Hand Equipment	\$0	R-54	\$0	\$0	100.00%	\$0	\$0
55 56	332.700	Equipment Filter Media	<u>\$1,449</u> \$788,543	R-55	\$0 \$3	<u>\$1,449</u> \$788,546	100.00%	<u>\$0</u> \$0	<u>\$1,449</u> \$788,546
						-			
57		TRANSMISSION & DIST. PLANT					444 444		¢
58	340.000	Land and Land Rights - TDP	\$0	R-58	\$0	\$0 524.057	100.00%	\$0 \$0	\$0 \$21,967
59	341.000	Structures and Improvements - TDP	\$21,966 \$0	R-59 R-60	\$1 \$0	\$21,967 \$0	100.00% 100.00%	\$0 \$0	\$21,967
60	341.100	S & I - Spec Cross Distribution Reservoirs and Standpipes	\$0 \$185,652	R-60 R-61	\$0 \$0	\$0 \$185,652	100.00%	\$0	\$185,652
61 62	342.000 342.100	Rsvr & Standpipe - Elev	\$38,518	R-62	\$0	\$38,518	100.00%	\$0	\$38,518
		Rsvr & Standpipe - Ground	\$3,855	R-63	\$0	\$3,855	100.00%	\$0	\$3,855
63	342.200	IKSVI & Stallupipe - Ground	40,000	11-05	ψų	40,000	100.0070	••	+ - +

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

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Line	<u>A</u> Account		<u>C</u> Total	D Adjust	E	E As Adjusted	<u>g</u> Jurisdictional	H Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve \$18.698	Number R-65	Adjustments \$0	Reserve \$18,698	Allocations 100.00%	Adjustments \$0	Jurisdictional \$18,698
65 66	343.110 343.120	T & D Mains - 4" & Less T & D Mains - AC 4" (STL)	\$10,698	R-66	\$0	\$18,698	100.00%	\$0	\$10,050
67	343.120	T & D Mains - Galv 1 (STL)	\$0	R-67	\$0	\$0	100.00%	\$0	\$0
68	343.200	T & D Mains - 6" to 8"	\$135,557	R-68	\$87	\$135,644	100.00%	\$0	\$135,644
69	343.210	Cl - 10" & Smaller - 1900 - 1928	\$0	R-69	\$0	\$0	100.00%	\$0	\$0
70	343.220	Cl - 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"	\$253,005	R-75	\$11	\$253,016	100.00%	\$0	\$253,016
76	343.310	T & D Mains - 18" & Greater	\$42	R-76	\$5	\$47	100.00%	\$0	\$47
77		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	\$0 \$0
81	343.360	T & D Mains - LJ 20 (STL)	\$0	R-81	\$0	\$0	100.00%	\$0 \$0	\$0 \$0
82	343.370	T & D Mains - PL 6-12 (STL)	\$0	R-82	\$0 \$0	\$0 \$15 097	100.00% 100.00%	\$0 \$0	\$0 \$15,987
83	344.000	Fire Mains	\$15,987	R-83	\$0 \$0	\$15,987 \$488,793	100.00%	\$0 \$0	\$488,793
84	345.000	Services	\$488,793	R-84 R-85	-\$4	\$46,331	100.00%	\$0 \$0	\$46,331
85	346.100	Meters - Bronze Case	\$46,335 \$0	R-86	-34 \$0	\$40,331	100.00%	\$0	\$0
86	346.200	Meters - Plastic Case	\$55,348	R-87	\$0 \$0	\$55,348	100.00%	\$0	\$55,348
87	346.300	Meters - Others	\$55,348	R-88	\$0	\$90	100.00%	\$0	\$90
88	346.400	Meters - Remote (ARBs)	\$0	R-89	\$0	\$0	100.00%	\$0	\$0
89	346.500	Meter Vault	\$181,322	R-90	\$0	\$181,322	100.00%	\$0	\$181,322
90	347.100	Meter Installations	\$101,322	R-91	\$0	\$0	100.00%	\$0	\$0
91	347.200	Meter Install - Other	\$306,652	R-92	\$1	\$306,653	100.00%	\$0	\$306,653
92	348.000 349.000	Hydrants Other Transmission & Distribution Plant	\$2,048	R-93	\$0	\$2,048	100.00%	\$0	\$2,048
93 94	349.000	TOTAL TRANSMISSION & DIST. PLANT	\$3,109,064	11-00	-\$73	\$3,108,991	10010072	\$0	\$3,108,991
54			•••,•••,•••			**,,		• -	
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	\$2,820	R-97	\$0	\$2,820	100.00%	\$0	\$2,820
98	390.100	S & I - Office	\$39,544	R-98	-\$1,764	\$37,780	100.00%	\$0	\$37,780
99	390.200	S & I - Leasehold	\$0	R-99	-\$5	-\$5	100.00%	\$0	-\$5
100	390.300	S & I - AG	\$0	R-100	\$1	\$1	100.00%	\$0	\$1
101	390.400	S & I - Misc	\$18,038	R-101	\$0	\$18,038	100.00%	\$0	\$18,038
102	391.000	Office Furniture and Equipment	\$26,256	R-102	\$236	\$26,492	100.00%	\$82	\$26,574
103	391.100	Computer & Peripheral Equipment	-\$3,568	R-103	\$2,112	-\$1,456	100.00%	\$0	-\$1,456
104	391.200	Computer Software	\$15,092	R-104	\$40,429	\$55,521	100.00%	\$0	\$55,521
105	391.300	Computer Software - Personal	\$562	R-105	\$462	\$1,024	100.00%	\$0	\$1,024
106	391.400	Computer Software Other	\$0	R-106	\$0	\$0	100.00%	\$0	\$0
107	391.500	Data Handling Equipment	\$50,877	R-107	\$0	\$50,877	100.00%	\$0	\$50,877
108	391.600	Other Office Equipment	\$2,873	R-108	\$32	\$2,905	100.00%	\$0	\$2,905
109	392.000	Trans Equip - Lt Duty Trucks	\$14,892	R-109	\$738	\$15,630	100.00%	\$0	\$15,630
110	392.100	Trans Equip - Hvy Duty Trucks	\$11	R-110	\$0	\$11	100.00%	\$0	\$11
111	392.200	Trans Equip - Autos	\$17,334	R-111	\$1,751	\$19,085	100.00%	\$0 \$0	\$19,085
112	392.300	Trans Equip - Other	\$17,258	R-112	\$0	\$17,258	100.00%	\$0 \$0	\$17,258 \$1,297
113	393.000	Stores Equipment	\$1,387	R-113	\$0	\$1,387	100.00%	\$0 \$0	\$1,387
114	394.000	Tools, Shop and Garage Equipment	\$24,776	R-114	\$75	\$24,851	100.00% 100.00%	\$0 \$0	\$24,851 \$0
115	394.100	Tools, Shop & Garage - Other	\$0	R-115	\$0 \$0	\$0 533.056	100.00%	\$0	\$33,056
116	395.000	Laboratory Equipment	\$33,056	R-116 P-117	\$0 \$0	\$33,056 \$0	100.00%	\$0 \$0	\$33,050
117	395.100	Laboratory Equipment - Other	\$0 \$600	R-117	\$0 \$0	\$0 \$600	100.00%	\$0	\$600
118	396.000	Power Operated Equipment	\$600 \$29,113	R-118	\$0 \$139	\$39,252	100.00%	\$0	\$39,252
119	397.000	Communication Equipment - Non Tele	\$39,113 \$0	R-119 R-120	\$139	\$39,252	100.00%	\$0	\$0
120	397.100	Remote Control & Instrument	\$0	R-120	\$180	\$180	100.00%	\$0	\$180
121 122	397.200 398.000	Communication Equip - Tele Miscellaneous Equipment	\$60,219	R-121	\$40	\$60,259	100.00%	\$0	\$60,259
122	399.000	Other Tangible Equipment	\$00,219	R-122	\$0	\$00,250	100.00%	\$0	\$0
123	333.000	TOTAL GENERAL PLANT	\$361,140		\$44,426	\$405,566		\$82	\$405,648
147					, , . _ u				
125		TOTAL DEPRECIATION RESERVE	\$4,650,504		\$48,100	\$4,698,604		\$82	\$4,698,686

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

	<u>C</u> <u>E</u> Total Account Adjustment Adjustment Number Amount Amount	<u>E</u> Total Jurisdictional Jurisdictional Adjustments Adjustments
R-4 Miscellaneous Intangible Plant	303.000 \$3,744 \$3,744	\$0 \$0
	\$3	\$0
1. To Include Corporate Allocation R-59 Structures and Improvements - TDP	\$3	\$0 \$0
1. To Include Corporate Allocation	\$1	\$0
R-64 Trans and Distr Mains - Not Classified	343.000 -\$174 -\$174	\$0 \$0
R-68 T & D Mains - 6" to 8"	343.200 \$87	\$0
1. To Include Corporate Allocation	\$87	\$0
R-75 T & D Mains - 10" to 16" 1. To Include Corporate Allocation	343.300 \$11 \$11	\$0. \$0
	343.310 \$5	\$0
1. To Include Corporate Allocation R-85 Meters • Bronze Case	\$5 346.100 -\$4	\$0 \$0
1. To Include Corporate Allocation	-\$4	\$0
R-92 Hydrants 1. To Include Corporate Allocation	348.000 \$1 \$1	\$0 \$0
R-98 S & I - Office	390.100 -\$1,764	n, also also
1. To Include Corporate Allocation R-99 S & I - Leasehold	-\$1,764 390.200 .\$5	\$0 \$0
		Accounting Schedule: 7 Sponsor: Keith Foster Date: 8/16/2008 Time: 12:08 PM Page: 1 of 3

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

<u>A</u> Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	D E Total Adjustment Adjustment Amount Amount	E G Total Jurisdictional Jurisdictional Adjustments Adjustments
1	. To Include Corporate Allocation		-\$5	\$0
	• & I - AG	390.300	\$1	\$0 \$0
1	Office Furniture and Equipment . To Include Corporate Allocation . Svc Company Fixed Asset System (PRH)	391.000	\$236 \$236 \$0	\$82 \$0 \$82
R-103	computer & Peripheral Equipment	391.100	\$2,112	10-00-00-00-00-00-00-00-00-00-00-00-00-0
R-104 G	. To Include Corporate Allocation	391.200	\$40,429	
R-105 C	. To Include Corporate Allocation	391.300	\$40,429 \$462 \$462	\$0 \$0
R-108 C	. To Include Corporate Allocation Other Office Equipment	391.600	\$32	\$0 \$0
R-109 T	. To Include Corporate Allocation rans Equip - Lt Duty Trucks	392.000	\$738 \$738	\$0 \$0
R-111 T	irans Equip - Autos	392.200	\$1,751	\$0 \$0
R-114	. To Include Corporate Allocation ools, Shop and Garage Equipment	394,000	\$1,731 \$75	\$0 \$0
	. To Include Corporate Allocation	397.000	\$139	

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

- <u>A</u> Reserve	<u></u>	C	D	<u>E</u> Total	E	<u>G</u> Total
Adjustment	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	1. To Include Corporate Allocation		\$139		\$0	
R-121	Communication Equip - Tele	397.200		\$180		\$0
	1. To Include Corporate Allocation	,	\$180		\$0	
R-122	Miscellaneous Equipment	398.000		\$40		\$0
IN-122	1. To Include Corporate Allocation	550.000	\$40	\$ ~ \$	\$0	
,						
	Total Reserve Adjustments			\$48,100		\$82

Missouri - American Water Company Case No. WR-2008-0311 Parkville Water District Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Cash Working Capital

Line		B Test Year	<u>C</u> Revenue	D Expense	<u>E</u> Net Lag	<u>F</u> Factor	<u>,</u> ≭ <u>G</u> CWC Req
Number	Description	Adj. Expenses	Lag	Lag	C-D	(Col E / 365)	BxF
1	OPERATION AND MAINT. EXPENSE	• · • • • • · · ·					* 4 * 4 * *
2	Base Payroll	\$183,317	39.87	13.00	26.87	0.073616	\$13,495
3	FICA - Employee Portion	\$19,183	39.87	16.19 16.19	23.68	0.064877	\$1,245 \$5,059
4	Income Taxes Withheld	\$77,980	39.87		23.68	0.064877	· · ·
5	State Income Taxes Withheld	\$0	39.87 39.87	18.19 37.20	21.68 2.67	0.059397 0.007315	\$0 \$1,316
6	Fuel & Power	\$179,877		39.87	0.00	0.000000	\$1,310 \$0
7	Chemicals	\$127,414 \$53,718	39.87 39.87	39.87	0.00	0.000000	\$0 \$0
8	Materials & Supplies	\$104,934	39.87	42.45	-2.58	-0.007068	-\$742
9	Purchased Water	\$265,938	39.87	42.45 21.41	-2.58 18.46	0.050575	\$13,450
10	Management Fees	\$205,930	39.87	-7.50	47.37	0.129781	\$13,430
11	Group Insurance	\$10,711	39.87	3.41	36.46	0.099890	\$1,070
12	OPEB's	\$23,498	39.87	17.58	22.29	0.061068	\$1,435
13	Pensions		39.87	38.82	1.05	0.001003	\$1,433
14	401 (k) - Employer Match	\$4,987		42.44	-2.57	-0.007041	-\$283
15	Insurance Other Than Group	\$40,191	39.87 39.87	42.44 39.87	-2.57	0.000000	-\$285
16	Uncollectible Accounts	\$13,528		-9.96	49.83	0.136521	\$0 \$862
17	Rents	\$6,313	39.87 39.87	-9.90	49.83 18.46	0.050575	\$8,397
18	Cash Vouchers	\$166,036	39.07	21.41	10.40	0.050575	\$56,464
19	TOTAL OPERATION AND MAINT. EXPENSE	\$1,363,508					\$30,404
20	TAXES						
21	FICA - Employer Portion	\$19,183	39.87	16.19	23.68	0.064877	\$1,245
22	Federal Unemployment	\$487	39.87	76.38	-36.51	-0.100027	-\$49
23	State Unemployment	\$1,227	39.87	76.38	-36.51	-0.100027	-\$123
23	Property Taxes	\$553,032	39.87	182.50	-142.63	-0.390767	-\$216,107
25	Corporate Franchise	\$3,871	39.87	-77.50	117.37	0.321562	\$1,245
26	PSC Assessment	\$18,927	39.87	-31.63	71.50	0.195890	\$3,708
27	Gross Receipts Tax	\$0	23.49	47.37	-23.88	-0.065425	\$0
28	Sales Tax	\$0 \$0	0.00	8.12	-8.12	-0.022247	\$0
28	Missouri Primacy Fees	\$0	23.49	243.50	-220.01	-0.602767	\$0
30	TOTAL TAXES	\$596,727	20.10				-\$210,081
50		•••••					
2 ⁴⁴⁴ 31	CWC REQ'D BEFORE RATE BASE OFFSETS						\$153,617
32	TAX OFFSET FROM RATE BASE						
33	Federal Tax Offset	\$362,613	39.87	37.00	2.87	0.007863	\$2,851
34	State Tax Offset	\$56,982	69.87	58.95	10.92	0.029918	\$1,705
35	City Tax Offset	\$0	0.00	0.00	0.00	0.000000	\$0
36	Interest Expense Offset	\$566,192	39.87	108.85	-68.98	-0.188986	-\$107,002
37	TOTAL OFFSET FROM RATE BASE	\$985,787					-\$102,446
		······					•••
38	TOTAL CASH WORKING CAPITAL REQUIRED		21 - Taur				-\$256,063

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Line		B Total Test	<u>C</u> Test Year	D Test Year	Ē	E Total Company	<u>G</u> Jurisdictional	H MO Final Adj	<u>l</u> MO Juris.	J MO Juris,
Number	Category Description	Year	Labor :	Non Labor	Adjustments	Adjusted		Jurisdictional	Labor	Non Labor
1	TOTAL OPERATING REVENUES	\$3,203,654	See Note (1)	See Note (1)	See Note (1)	\$3,203,654	\$718,031	\$3,921,685	See Note (1)	See Note (1)
2	TOTAL SOURCE OF SUPPLY EXPENSES	\$109,820	\$6,005	\$103,815	-\$10,583	\$99,237	\$0	\$99,237	\$6,664	\$92,573
3	TOTAL PUMPING EXPENSES	\$168,247	\$55,776	\$112,471	\$17,890	\$186,137	\$0	\$186,137	\$65,695	\$120,442
4	TOTAL WATER TREATMENT EXPENSES	\$140,314	\$620	\$139,694	\$10,765	\$151,079	\$0	\$151,079	\$788	\$150,291
5	TOTAL TRANSMISSION & DIST. EXPENSES	\$141,081	\$59,452	\$81,629	\$62,591	\$203,672	\$0	\$203,672	\$69,913	\$133,759
6	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$97,311	\$50,076	\$47,235	\$3,845	\$101,156	\$0	\$101,156	\$58,455	\$42,701
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	\$785,881	\$495,095	\$290,786	-\$79,001	\$706,880	-\$84,653	\$622,227	\$414,776	\$207,451
10	TOTAL DEPRECIATION EXPENSE	\$397,203	See Note (1)	See Note (1)	See Note (1)	\$397,203	\$145,448	\$542,651	See Note (1)	See Note (1)
11	TOTAL OTHER OPERATING EXPENSE	\$486,422	\$0	\$486,422	\$112,974	\$599,396	\$0	\$599,396	-\$73	\$599,469
12	TOTAL OPERATING & MAINT. EXPENSE	\$2,326,279	\$667,024	\$1,262,052	\$118,481	\$2,444,760	\$60,795	\$2,505,555	\$616,218	\$1,346,686
13					•					
13	NET INCOME BEFORE TAXES	\$877,375	\$0	\$0	\$0	\$758,894	\$657,236	\$1,416,130	\$0	\$0
14	TOTAL INCOME TAXES	\$0	See Note (1)	See Note (1)	See Note (1)	\$0	\$291,582	\$291,582	See Note (1)	See Note (1)
15	TOTAL DEFERRED INCOME TAXES	\$85,869	See Note (1)	See Note (1)	See Note (1)	\$85,869	-\$41,943	\$43,926	See Note (1)	See Note (1)
				·						
16	NET OPERATING INCOME	\$791,506	\$0	\$0	<u>\$0</u>	\$673,025	\$407,597	\$1,080,622	<u>\$0</u>	\$0

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

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÷	Α	B	<u>c</u>	D	E	E	G	H	1	÷ j	K	L	M
Line Number	Account Number	Income Description	Test Year Total	Test Year Labor	Test Year Non Labor	Adjust. Number		Total Company			MO Final Adj	MO Adj.	MO Adj. Juris.
		Aleonine Description ,	(D+E)	Labor	Non Labor	Number	Adjustments (From Adj. Sch.)	Adjusted (C+G)		Adjustments (From Adj. Sch.)	Jurisdictional (H x i) + J	Juris, Labor	Non Labor
Rev-1		OPERATING REVENUES					Troning Only			teromenuj, ocinji		LTR	
Rev-2	461.100	Residential	\$2,200,652	See note (1)	See note (1)	Rev-2	See note (1)	\$2,200,652	100.00%	\$565.436	\$2,766,088	See note (1)	See note (1)
Rev-3	461.200	Commercial	\$659,539			Rev-3		\$659,539	100.00%	\$99,223	\$758,762		000110(0(1)
Rev-4	461.300	Industrial	\$18,066			Rev-4		\$18,066	100.00%	\$3,919	\$21,985		
Rev-5	462.000	Private Fire	\$88,449			Rev-5		\$88,449	100.00%	\$14,787	\$103,236		
Rev-6	463.000	Public Fire	\$26			Rev-6		\$26	100.00%	\$0	\$26		
Rev-7	464.000	Public Authorities	\$40,898			Rev-7		\$40,898	100.00%	\$5,760	\$46,658		
Rev-8	466.000	Sales for Resale	\$156,373			Rev-8		\$156,373	100.00%	\$24,952	\$181,325		
Rev-9	467.000	Misc Sales Billed	\$5,844			Rev-9		\$5,844	100.00%	\$0	\$5,844		
Rev-10	468.000	Misc. Unmetered Revenues	-\$3,122			Rev-10		-\$3,122	100.00%	\$3,122	\$0		
Rev-11	469.000	Miscellaneous Service Revenues	\$36,929			Rev-11		\$36,929	100.00%	\$832	\$37,761		
Rev-12 Rev-13	493.000	Other Water Revenue - Oper. Rev.	\$0			Rev-12		\$0	100.00%	\$0	\$0		
K6A+12		TOTAL OPERATING REVENUES	\$3,203,654					\$3,203,654	- A)	\$718,031	\$3,921,685	•	
1		SOURCE OF SUPPLY EXPENSES											
2	600.000	Supervision & Engineering Oper SS	\$0	\$0	\$0	E-2			400 000				
3	601.000	Labor & Exp Oper - Labor & Misc	\$0 \$1,186	\$0 \$0	\$0 \$1,186	E-2 E-3	\$0 \$0	\$0	100.00%	\$0	\$0	\$0	\$0
4	602.000	Purchased Water	\$100,325	\$0	\$1,186	E-3 E-4	\$4,609	\$1,186	100.00%	\$0	\$1,186	\$0	\$1,186
5	603.100	Misc Exp Oper - Fuel & Power	\$100,525	\$0	\$100,325	E-5	\$4,809	\$104,934 \$0	100.00% 100.00%	\$0 \$0	\$104,934	\$0	\$104,934
6	603,200	Misc Exp Oper	\$472	\$0	\$472	E-6	\$0	\$472	100.00%	\$0 \$0	\$0	\$0	\$0
7	604.000	Rents	\$150	\$0	\$150	E-7	\$0	\$150	100.00%	\$0 \$0	\$472	\$0	\$472
8	610.000	Super & Eng Mtce	\$0	\$0	\$0	E-8	\$0	\$150	100.00%	\$0	\$150 \$0	\$0 \$0	\$150
9	611.000	Structures & Improvments Mtce	\$0	\$0	\$0	E-9	-\$15,851	-\$15,851	100.00%	\$0	-\$15,851	\$0 \$0	\$0
10	612.000	Collect & Impound Reseviors Mtce	\$0	\$0	\$0	E-10	\$0	\$0	100.00%	\$0	-\$15,651	\$0	-\$15,851 \$0
11	613.000	Lake, River & Other Intakes Mtce	\$0	\$0	\$0	E-11	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
12	614.000	Wells & Springs Mtce	\$593	\$593	\$0	E-12	\$107	\$700	100.00%	\$0	\$700	\$700	\$0
13	615.000	Infiltration Galleries & Tunnels Mtce	\$0	\$0	\$0	E-13	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
14	616.000	Supply Mains Mtce	\$0	\$0	\$0	E-14	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
15	617.000	Misc Plant Mtce - Labor & Mtce	\$7,094	\$5,412	\$1,682	E-15	\$552	\$7,646	100.00%	\$0	\$7.646	\$5,964	\$1,682
16		TOTAL SOURCE OF SUPPLY EXPENSES	\$109,820	\$6,005	\$103,815		-\$10,583	\$99,237		\$0	\$99,237	\$6,664	\$92,573
17		PUMPING EXPENSES				i i							·,-··
18	620.000	Supervision & Engineering Oper	\$0	\$0	\$0	E-18							
19	622.000	Power Production Expense	-\$1,086	-\$1.086	\$0	E-18 E-19	\$0 \$0	\$0 -\$1.086	100.00%	\$0	\$0	\$0	\$0
20	623.000	Purchased Power	\$110,160	-\$1,086	\$110,160	E-19 E-20	\$9,783	-\$1,086 \$119,943	100.00%	\$0	-\$1,086	-\$1,086	\$0
21	624.000	Pumping Expense - Labor	\$48,465	\$48,465	\$110,180	E-20	\$9,783	\$56,884	100.00% 100.00%	\$0 \$0	\$119,943	\$0	\$119,943
22	626.000	Misc. Pumping Expense	\$47	\$0	\$47	E-22	\$0,419	\$30,884	100.00%	\$0	\$56,884	\$56,884	\$0
23	627.000	Rents - PE	\$1,812	\$0	\$1,812	E-23	-\$1,812	\$0	100.00%	\$0 \$0	\$47 \$0	\$0	\$47
24	630.000	Supervision & Engineering Mtce	\$0	\$0	\$0	E-24	\$0	\$0	100.00%	\$0	\$0	\$0 \$0	\$0
25	631.000	Structures & Improvements Mtce	\$0	\$0	\$0	E-25	\$0	\$0	100.00%	\$0	\$0	\$0 \$0	\$0 \$0
26	632.000	Power Production Equip	\$0	\$0	\$0	E-26	\$0	\$0	100.00%	\$0	\$0	\$0 \$0	\$0 \$0
27	633.000	Mtce of Pumping Equipment - Labor & Mtce	\$8,849	\$8,397	\$452	E-27	\$1,500	\$10,349	100.00%	\$0	\$0	\$0 \$9,897	\$0 \$452
28		TOTAL PUMPING EXPENSES	\$168,247	\$55,776	\$112,471		\$17,890	\$186,137		\$0	\$186,137	\$65,695	\$120,442
29		WATER TREATMENT EXPENSES											
30	640.000	Supervision & Engineering Oper - WTE	\$3	\$3	so	E-30	so	\$3	100.00%	\$0			·
31	641.000	Chemicals - WTE	\$111.539	\$0	\$111.539	E-30	\$15.875	\$127,414	100.00%	\$0	\$3 \$127.414	\$3 \$0	\$0
32	642.000	Operation Labor & Expenses - WTE	\$5.934	so	\$5,934	E-32	\$10,075	\$5,934	100.00%	\$0	\$127,414 \$5,934		\$127,414
33	643.100	Misc Expenses - Fuel & Power	\$12,015	\$0	\$12,015	E-33	-\$5,278	\$6,737	100.00%	\$0	\$5,934 \$6,737	\$0 \$0	\$5,934
34	643.200	Misc Expenses - Waste Disposal	\$0	\$0	\$0	E-34	\$0	\$0,757	100.00%	\$0	\$6,737	\$0 \$0	\$6,737
35	643.300	Misc Operation Expense	\$1,601	\$0	\$1.601	E-35	\$0	\$1,601	100.00%	\$0	\$0 \$1.601	\$0 \$0	\$0 \$1,601
36	644.000	Rents - WTE	\$0	\$0	\$0	E-36	\$0	\$0	100.00%	\$0	\$1,501	\$0 \$0	\$1,601
									100.0070	, , ,	, a u	\$U	1 20

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Particity The Year The Year The Year Park Comp. Rest: Comp. Long Comp. <th>Line</th> <th>Α</th> <th>B</th> <th>Ē</th> <th>D</th> <th>Ē</th> <th>E</th> <th>G</th> <th><u>H</u></th> <th><u> </u></th> <th><u>j</u></th> <th>K</th> <th>L</th> <th>M</th>	Line	Α	B	Ē	D	Ē	E	G	<u>H</u>	<u> </u>	<u>j</u>	K	L	M
Store Supervision & Engineering Nace Y Store Store Y St			Income Description				Adjust.	Total Company,						
37 680.000 Supervision & Englassening Mole VT 9477 9477 940.000 1077 1077 1077 1077 1077 107	100000000-00700-00000000000000000000000	Hamber				Non Labor	Number							
38 651.00 Structure & Impervment - Labor & Mice 356 10 500 100 500 100 500 100 500 100 500 100 500 100 500 100 500 100 500 100 500 100 500 100 500 100 500 100 500 100 500 100 500 100 500 100 500 100 500 100 500	37	650.000				¢۵	E-37					and a state of the		
9 952.00 MTC all Marks 156.00 100.00%	38	651.000												• -
40 TOTAL WATER TREATMENT EXPENSES 5140,314 512,850 512,860 512,860 513,070 100,00% 50 151,070 177 510,070 41 TRANSINSSICA DDT, EXPENSES 514,076 510,076 510,076 500 512,070 500 512,070 500 510,076 500 510,000 500 510,000 500 500,000,000 500 500,000,000 500,000,000,000 500,000,000,000 500,000,000,000,000,000,000,000,000,000	39	652.000				• • • •						• · · · ·		
41 FORMARISON & DDL & DDL EXPENSES 51	40						2-00			100.00%				
42 660.000 Storage Failure Expense - Labor & Minc 517						*****		0.0,000	<i><i>ψ</i>101,075</i>		ΨU	\$151,079	\$100	\$150,291
43 651.00 Store Facilities Expresses - Labor & Minc 50 10 50 10 100.000 80 81 50 10 83 81 50 10 83 81 50 10 83 81 50 10 100 80 81 50 81 50 10 100 80 81 50 80 50 80 50 80 50 80 50 80 50 80 50 80 50 80 50 80 50 80														
43 651,000 Storage Facilities Expenses - Labor & Misc. 50 <				\$17	\$17	\$0	E-42	\$0	\$17	100.00%	\$0	\$17	\$17	\$0
section rest base rest section rest section section <td></td> <td></td> <td></td> <td></td> <td>\$0</td> <td>\$0</td> <td>E-43</td> <td>\$0</td> <td>\$0</td> <td>100.00%</td> <td></td> <td></td> <td></td> <td></td>					\$0	\$0	E-43	\$0	\$0	100.00%				
*** **** *** <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>\$6,666</td> <td>100.00%</td> <td>\$0</td> <td>\$6,666</td> <td></td> <td></td>									\$6,666	100.00%	\$0	\$6,666		
arg section utborn in instantion is privilating and is prive and is privilating and is privilating and is pr			• • • • • • • • • • • • • • • • • • • •						\$0	100.00%	\$0	\$0		
44 662.00 Mite: TAD Exp-Full & Prover 547,948 C-44 22,454 350,222 133,759 134,729 134,749 136,822 50 670,000 Supervision & Engineering Mice 50 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>100.00%</td> <td>\$0</td> <td>\$0</td> <td>\$0</td> <td></td>										100.00%	\$0	\$0	\$0	
49 660.000 Partis - TDE Paris - TDE Partis - TDE <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>\$61,225</td><td>100.00%</td><td>\$0</td><td>\$61,225</td><td>\$54,769</td><td>\$6,456</td></th<>									\$61,225	100.00%	\$0	\$61,225	\$54,769	\$6,456
90 670.000 Supervision & Engineering Mice 50												\$50,582	\$0	\$50,582
51 671.00 Structures & improvements - Labor & Mitce 50 50 52 672.00 Dist. Reservines & Standpipes 55.454 55.0 55.045 100.00% 50 55.464 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>100.00%</td><td></td><td>\$0</td><td>\$0</td><td>\$0</td></t<>										100.00%		\$0	\$0	\$0
12 072.000 Dist. Reservoirs. Standpipes 58,453 53,453 53,071 100,0075 30 58,454 50,00 53 67,000 To Main - Labor & Mice 50 50 50 50,00													\$0	\$0
53 673.000 170 Main - Labor & Mitce 171.50 170.000 50 150.000 50 150.000 50 150.000 50 150.000 50 150.000 50 150.000 50 150.000 50 150.000 50													\$0	
4 674.000 Fire Main - Labor & Miles 50 57 57.00 Motion Factoria 50 50 50 50 50 50 50 50 57.702 50.00 50 57.702 50.00 50 57.702 50.00 50 57.702 50.00 50														
55 675.000 Services Said					• •								\$970	
65 67 607 Meters-Labor & Mice 537 537 630 530 531 530														
57 677.000 Hydrants - Labor & Mitce 517.79 51.79 52 677.000 Hydrants - Labor & Mitce 537 53 50 537 53 50 537 53 50 537 53 50 537 53 50 527.205 530 527.205 530 537.702 530 577.702 530 577.702 530 577.702 530 577.702 530 577.702 530 577.702 530 577.702 530 577.702												••		
58 678.000 Misc Plant Mice - Labor & Mice 527.206 C-58 54.006 575.702 50 50 577.702 50 50 50 50 50 50 50 50 50 50 50 50 <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>· · ·</td><td></td></th<>													· · ·	
59 TOTAL TRANSMISSION & DIST. EXPENSES 141,052 59,220 292,020 100,00% 30 376,702 \$90,303 \$13,779 60 CUSTOMER ACCOUNTS EXPENSE 50	58					*-								
60 CUSTOMER ACCOUNTS EXPENSE 50							E-30			100.00%				
61 901.000 Supervision - CAE 50<						401,020		402,001	\$203,072		φU	\$203,672	\$09,913	\$133,759
62 902.100 Miter Reading Expenses - Labor & Misc \$18,166 \$18,166 \$18,166 \$18,166 \$18,166 \$12,21,413 \$10,00% \$30 \$52,1413 \$50 \$50 63 902.200 Mitter Reading Expenses - Labor & Acctig \$53,201 \$22,774 \$24,457 E-63 \$50 \$50 \$10,00% \$50<														
b2 902.100 Meter Reading Expenses - Labor & Misc \$18,168 \$0 E-62 \$2,243 \$21,413 100.00% \$0					\$0	\$0	E-61	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
63 902,200 Meter Reading Expenses - Cust Accts 50 <td></td> <td></td> <td></td> <td></td> <td>\$18,168</td> <td></td> <td>E-62</td> <td>\$3,245</td> <td>\$21,413</td> <td>100.00%</td> <td></td> <td>\$21,413</td> <td>**</td> <td></td>					\$18,168		E-62	\$3,245	\$21,413	100.00%		\$21,413	**	
64 903.000 Cust Rec & Collection Exp - Labor & Acctg \$53.271 \$28,744 \$22,477 E-64 \$98.50 \$51.051 100.00% \$0 \$63.061 \$33.878 \$23.778 \$66 \$90.500 Inconlectible Acctg \$31.864 \$31.864 \$31.864 \$31.828 \$00.00% \$0 \$51.3528 \$00.00% \$0 \$51.3528 \$00.00% \$0 \$51.3528 \$00.00% \$0 \$51.3528 \$00.00% \$0 \$51.3528 \$00 \$51.3528 \$00.00% \$0 \$51.3528 \$00 \$50 \$51.3528 \$00 \$50 \$51.3528 \$00 \$50								\$0	\$0	100.00%	\$0			
68 300.000 Uncollectular Accounts - CAE 522.778 \$0 522.778 \$0 522.778 \$13.528 100.00% \$0 \$13.528 \$0 \$13.528 \$0 \$13.528 \$00.00% \$0 \$51.562 \$0 \$51.562 \$0 \$51.564 \$50 \$51.564 \$50 \$51.564 \$50 \$51.564 \$50 \$51.564 \$50 \$51.564 \$50 \$51.564 \$50 <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>\$63,051</td><td>100.00%</td><td>\$0</td><td>\$63,051</td><td>\$33.878</td><td></td></th<>									\$63,051	100.00%	\$0	\$63,051	\$33.878	
67 905.200 Misc Cust Accts Exp - Fuel & Power 50 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>100.00%</td> <td></td> <td>\$13,528</td> <td>\$0</td> <td></td>										100.00%		\$13,528	\$0	
68 TOTAL CUSTOMER ACCOUNTS EXPENSE 397 30						• -					\$0	\$3,164	\$3,164	\$0
69 CUSTOMER SERVICE EXPENSES 50		905.200					E-67			100.00%				\$0
70 907.000 Customer Service & Information Expenses TOTAL CUSTOMER SERVICE EXPENSES 50	50		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$97,311	\$50,076	\$47,235		\$3,845	\$101,156		\$0	\$101,156	\$58,455	\$42,701
70 907.000 Customer Service & Information Expenses TOTAL CUSTOMER SERVICE EXPENSES 50	69		CUSTOMER SERVICE EXPENSES											
71 TOTAL CUSTOMER SERVICE EXPENSES 30		907 000			to	**	5 70							
72 SALES PROMOTION EXPENSES 50				\$0			E-70			100.00%				
73 910.000 Sales Promotion Expenses - SPE \$0					\$ 0	\$U.		20	\$U		\$0	\$0	\$0	\$0
74 TOTAL SALES PROMOTION EXPENSES 30	72		SALES PROMOTION EXPENSES										а.	
74 TOTAL SALES PROMOTION EXPENSES \$0	73	910.000	Sales Promotion Expenses - SPE	so	\$0	\$0	F-73	¢0	¢0	100 00%	c 0	¢0.	40	
75 ADMIN. & GENERAL EXPENSES \$67,786 \$67,786 \$67,786 \$0 E-76 \$9,712 \$77,498 100.00% \$0 \$77,498 \$77,498 \$0 76 920.000 Admin. & General Salaries \$67,786 \$67,786 \$0 E-76 \$9,712 \$77,498 100.00% \$0 \$77,498 \$77,498 \$0 \$2,635 \$0 \$2,6	- 74									100.00 %				\$0
76 920.00 Admin. & General Salaries \$67,786 \$67,786 \$0 E-76 \$9,712 \$77,498 100.00% \$0 \$77,498 \$77,498 \$0 77 921.100 Other Supplies & Exp - Fuel & Power \$2,459 \$0 \$2,459 E-77 \$176 \$2,635 100.00% \$0 \$2,635 \$0 \$2,635 78 921.200 General Office Exp - Other Supplies \$24,902 \$0 \$24,902 E-78 \$0 \$24,902 100.00% \$0 \$24,902						••			••		40	30	\$U	20
77 921.100 Other Supplies & Exp - Fuel & Power \$2,459 \$0 \$2,459 E-70 \$3,776 \$3,776 \$100.00% \$0 \$17,498 \$77,498 \$0 78 921.200 General Office Exp - Other Supplies \$24,902 \$0 \$24,902 E-78 \$0 \$2,635 100.00% \$0 \$2,635 \$0 \$2,635 79 921.300 Misc. Office Exp - Other Supplies \$15,939 \$0 \$15,939 E-79 -\$1,420 \$14,519 100.00% \$0 \$24,902 \$0 \$24,902 80 923.100 Outside Services - Mat Fees \$357,687 \$557,687 \$0 \$357,687 \$0 \$357,687 100.00% \$48,653 \$273,034 \$273,034 \$0 81 923.200 Outside Services - Misc Exp \$357,69 \$357,769 \$0 E-80 \$0 \$357,69 \$00.00% \$23,5769 \$273,034 \$273,034 \$273,034 \$273,034 \$0 82 923.300 Outside Services - Misc Exp \$99,126 E-82 -\$78,989 \$20,137 \$00.00% \$0 \$20,137 \$0 <			ADMIN. & GENERAL EXPENSES											
77 921.100 Other Supplies & Exp - Fuel & Power \$2,459 \$0 \$2,459 E-77 \$176 \$2,635 100.00% \$0 \$2,635 \$0 \$2,635 78 921.200 General Office Exp - Other Supplies \$24,902 \$0 \$24,902 E-78 \$0 \$24,902 100.00% \$0 \$24,902 \$0 \$24,902 79 921.300 Misc. Office Exp - Other Supplies \$15,939 \$0 \$15,939 E-79 -\$1,420 \$14,519 100.00% \$0 \$24,902 \$10 \$24,902 \$0 \$24,902 \$0 \$24,902<				\$67,786	\$67,786	\$0	E-76	\$9,712	\$77,498	100.00%	\$0	\$77.498	\$77 498	\$0
78 921.200 General Office Exp - Other Supplies \$24,902 \$0 \$24,902 E-78 \$0 \$24,902 100.00% \$0 \$24,902 \$0 \$24,902 79 921.300 Misc. Office Exp ense - Other Supplies \$15,939 \$0 \$15,939 E-79 -\$1,420 \$14,519 100.00% \$0 \$24,902 \$0 \$24,902 \$18 \$14,519 \$18 \$14,519 \$18 \$14,519 \$18 \$14,519 \$18 \$14,519 \$18 \$14,519 \$18 \$14,519 \$18 \$14,519 \$18 \$14,519 \$18 \$14,519 \$100.00% \$50 \$27,3,034 \$27,3,034 \$27,3,034 \$27,3,034 \$20,327 \$100.00% \$4,553 \$27,69 \$50 \$50 E-80 \$0 \$35,769 \$100.00% \$4,553 \$27,3,034 \$27,3,034 \$0 \$23,300 Outside Services - Mitce Exp \$35,769 \$35,769 \$50 \$50 \$50 \$50 \$50 \$52,137 \$100.00% \$50 \$22,137 \$50 \$20,137 \$0 \$20,137 \$0 \$20,137 \$0 \$20,137 \$0 <				\$2,459	\$0	\$2,459	E-77							
79 921.300 Misc. Office Expense - Other Supplies \$15,939 \$0 \$15,939 E-79 -\$1,420 \$14,519 100.00% \$0 \$14,519 \$18 \$14,501 80 923.100 Outside Services - Mgt Fees \$357,687 \$357,687 \$0 E-80 \$0 \$357,687 100.00% \$\$4,519 \$14,519 \$14,501 81 923.200 Outside Services - Misc Exp \$357,69 \$357,69 \$0 E-81 \$0 \$357,697 100.00% \$0 \$357,697 \$0 \$0 82 923.300 Outside Services - Misc Exp \$99,126 \$0 \$99,126 E-82 -\$78,989 \$20,137 100.00% \$0 \$357,69 \$0 \$20,137 83 923.400 Outside Services - Misc Exp \$99,126 E-82 -\$78,989 \$20,137 100.00% \$0 \$357,69 \$0 \$20,137 \$0 \$20,137 \$0 \$20,137 \$0 \$20,137 \$0 \$20,137 \$0 \$20,137 \$0 \$20,137 \$0 \$20,137 \$0 \$20,137 \$0 \$20,137 \$0 \$20,137<						\$24,902	E-78							
80 923.100 Outside Services - Mgt Fees \$357,687 \$0 E-80 \$0 \$357,687 100.00% -\$84,653 \$273,034 \$273,034 \$0 81 923.200 Outside Services - Misc Exp \$357,687 \$0 E-81 \$0 \$357,687 100.00% -\$84,653 \$273,034 \$273,034 \$0 82 923.300 Outside Services - Misc Exp \$99,126 \$0 \$99,126 E-82 -\$78,989 \$20,137 100.00% \$0 \$35,769 \$0 \$20,137					••	\$15,939	E-79	-\$1,420	\$14,519	100.00%				
81 923.200 Outside Services - Misc Exp \$35,769 \$35,769 \$0 E-81 \$0 \$35,769 100.00% \$0 \$35,769 \$35,769 \$0 82 923.300 Outside Services - Misc Exp \$99,126 \$0 \$99,126 E-82 -\$78,989 \$20,137 100.00% \$0 \$35,769 \$0 \$20,137 83 923.400 Outside Services - Misc Exp \$99,126 E-82 -\$78,989 \$20,137 100.00% \$0 \$20,137 \$0 \$20,137									\$357,687	100.00%			• • •	
82 923.300 Outside Services - Mice Exp \$99,126 \$0 \$99,126 E-82 -\$78,989 \$20,137 100.00% \$0 \$20,137 \$0 \$20,137								\$0	\$35,769	100.00%	\$0			
	83	923.400	Audit & Legal Fees	ļ \$0	\$0	\$0	E-83	\$0	\$0	100.00%	\$0	\$0	\$0	\$0

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	A	B	<u>c</u>	D	E	E	G	<u>H</u>	1	J	K	L	١
Line	Account		Test Year	Test Year	Test Year			Total Company			MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total (D+E)	Labor	Non Labor	Number	Adjustments (From Adi. Sch.)	Adjusted (C+G)		Adjustments . (From Adj. Sch.)	(H x I) + J	Juris, Labor L + M	Non Labor
84	924,100	Property Insurance - Ins Other Than Group	\$62,353	\$0	\$62,353	E-84	\$0	\$62,353	100.00%	\$0	\$62,353	\$0	\$62.353
85	924.200	Property Insurance - Misc	\$1,754	\$0	\$1,754	E-85	\$0	\$1,754	100.00%	\$0	\$1,754	\$0	\$1,754
86	925.000	Injuries & Damages - Misc	\$128	\$0	\$128	E-86	\$0	\$128	100.00%	\$0	\$128	\$0	\$128
87	926.100	Group Insurance Oper AG	\$49,288	\$0	\$49,288	E-87	\$0	\$49,288	100.00%	\$0	\$49,288	\$0	\$49,288
88	926.200	Pensions	\$25,435	\$25,435	\$0	E-88	-\$6,084	\$19,351	100.00%	\$0	\$19,351	\$19,351	\$0
89	926.300	Employee Pension & Benefits - Misc	\$8,418	\$8,418	\$0	E-89	\$3,585	\$12,003	100.00%	\$0	\$12,003	\$12,003	\$0
90	927.000	Franchise Requirements	\$0	\$0	\$0	E-90	\$398	\$398	100.00%	\$0	\$398	\$0	\$398
91	928.100	Regulatory Commission Exp	\$1,188	\$0	\$1,188	E-91	-\$590	\$598	100.00%	\$0	\$598	\$0	\$598
92	928.200	Amort of Other Regulatory Exp	\$0	\$0	\$0	E-92	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
93	930.100	Goodwill Advertising Exp	\$414	\$0	\$414	E-93	-\$45	\$369	100.00%	\$0	\$369	\$0	\$369
94	930.200	Misc. General Expense	\$27,481	\$0	\$27,481	E-94	-\$4,837	\$22,644	100.00%	\$0	\$22,644	-\$2,897	\$25,541
95	930.300	Research & Development	\$0	\$0	\$0	E-95	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
96	931.000	Rents -AG	\$1,412	\$0	\$1,412	E-96	-\$907	\$505	100.00%	\$0	\$505	\$0	\$505
97	932.000	Mtce of General Plant	\$4,342	\$0	\$4,342	E-97	\$0	\$4,342	100.00%	\$0	\$4,342	<u>\$0</u>	\$4,342
98		TOTAL ADMIN. & GENERAL EXPENSES	\$785,881	\$495,095	\$290,786		-\$79,001	\$706,880		-\$84,653	\$622,227	\$414,776	\$207,451
99		DEPRECIATION EXPENSE											
100	403.000	Depreciation Expense, Dep. Exp.	\$397,203	See note (1)	See note (1)	E-100	See note (1)	\$397,203	100.00%	\$228,575	\$625,778	See note (1)	See note (1)
101	403.100	Depreciation on CIAC	\$0	• •		E-101		\$0	100.00%	-\$83,127	-\$83,127		
102	403.200	Cost of Removal	\$0			E-102		\$0	100.00%	\$0	\$0		
103		TOTAL DEPRECIATION EXPENSE	\$397,203	\$0	\$0		\$0	\$397,203		\$145,448	\$542,651	\$0	\$0
104		OTHER OPERATING EXPENSES											
105	403.900	Amortization - Other UP	\$1,557	\$0	\$1,557	E-105	\$0	\$1,557	100.00%	\$0	\$1,557	\$0	\$1,557
106	404.000	Amortization - Intangible Fin	\$1,954	\$0	\$1,954	E-106	\$0	\$1,954	100.00%	\$0	\$1,954	\$0	\$1,954
107	408.000	PSC Assessment - Water	\$18,927	\$0	\$18,927	E-107	\$4,958	\$23,885	100.00%	\$0	\$23,885	\$0	\$23,885
108	0.000	Property Taxes	\$444,943	\$0	\$444,943	E-108	\$108,089	\$553,032	100.00%	\$0	\$553,032	\$0	\$553,032
109	0.000	FICA	\$16,810	\$0	\$16,810	E-109	-\$73	\$16,737	100.00%	\$0	\$16,737	-\$73	\$16,810
110	0.000	FUTA	\$412	\$0	\$412	E-110	\$0	\$412	100.00%	\$0	\$412	\$0	\$412
111	408.000	SUTA	\$824	\$0	\$824	E-111	\$0	\$824	100.00%	\$0	\$824	\$0	\$824
112	408.000	Other Taxes & Licenses	\$995	\$0	\$995	E-112	\$0	\$995	100.00%	\$0	\$995	\$0	\$995
113	408.000	Gross Receipt Taxes	\$0	\$0	\$0	E-113	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
114		TOTAL OTHER OPERATING EXPENSE	\$486,422	\$0	\$486,422		\$112,974	\$599,396		\$0	\$599,396	-\$73	\$599,469
115		TOTAL OPERATING & MAINT. EXPENSE	\$2,326,279	\$667,024	\$1,262,052		\$118,481	\$2,444,760		\$60,795	\$2,505,555	\$616,218	\$1,346,686
116		NET INCOME BEFORE TAXES	\$877,375					\$758,894		\$657,236	\$1,416,130		
117		INCOME TAXES											
118	409.000	Current Income Taxes	\$0	See note (1)	See note (1)	E-118	See note (1)	\$0	100.00%	\$291,582	\$291,582	See note (1)	See note (1)
119		TOTAL INCOME TAXES	\$0					\$0		\$291,582	\$291,582		
120		DEFERRED INCOME TAXES											
121	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$86,305	See note (1)	See note (1)	E-121	See note (1)	\$86,305	100.00%	-\$42,379	\$43,926	See note (1)	See note (1)
122	412.000	Amortization of Deferred ITC	-\$436			E-122		-\$436	100.00%	\$436	\$0		
123		TOTAL DEFERRED INCOME TAXES	\$85,869					\$85,869		-\$41,943	\$43,926		
124		NET OPERATING INCOME	\$791,506	l	l	I	1	\$673,025	1	\$407,597	\$1,080,622	L	
		THE STRUCTURE I								47012031			

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

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<u>A</u> Income	₿	<u>C</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	Jurisdictional
Adj. Number	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments Total	Adjustment Labor	Adjustment Non Labor	Adjustments Total
Number			Laber	NON Labor	Total	Labor	Hon Labor	1.0tal
Rev-2	Residential	461.100	\$0	\$0	\$0	\$0	\$565,436	\$565,436
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$565,436	
								_
Rev-3	Commercial	461.200	\$0	\$0	\$0	\$0	\$99,223	\$99,223
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	\$99,223	
	2. To Include Corporate Allocation		\$0	\$0		\$0	\$0	
Day 4	Industriai	461.300	\$0	\$0	\$0	\$0	\$3,919	62 040
Rev-4		401.300						\$3,919
	1. To Annualize Industrial Revenue		\$0	\$0		\$0	. ,	
	2. To Normalize Revenues		\$0	\$0		\$0	\$0	
Rev-5	Private Fire	462.000	\$0	\$0	\$0	\$0	\$14,787	\$14,787
	1. To Normalize & Annualize Revenues (Boateng)		\$0	\$0		\$0		
				ţ.			<i>•</i> • • • • • • • • • • • • • • • • • •	
Rev-7	Public Authorities	464.000	\$0	\$0	\$0	\$0	\$5,760	\$5,760
	1. To Normalize & Annualize Revenues (Boateng)		\$0	\$0		\$0	\$5,760	
Rev-8	Sales for Resale	466.000	\$0	\$0	\$0	\$0	\$24,952	\$24,952
	1. To Normalize & Annualize Revenues (Boateng)		\$0	\$0		\$0	\$24,952	
	1		¢			1		Schedule: 10
								ul R. Harrison ite: 8/16/2008

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<u>A</u> Income Adj.	B	<u>C</u> Account	D Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	Adjustment	<u>l</u> Jurisdictional Adjustments
Number Rev-10	Income Adjustment Description Misc. Unmetered Revenues	Number 468.000	Labor \$0	Non Labor \$0	Total \$0	Labor \$0	Non Labor \$3,122	Total \$3,122
	1. To Remove Unbilled Revenues (Boateng)		\$0	\$0		\$0	\$3,122	
Rev-11	Miscellaneous Service Revenues	469.000	\$0	\$0	\$0	\$0	\$832	\$832
	1. Corporate Revs for AWR Water-Line Protect (PRH)		\$0	\$0		\$0	\$832	
E-4	Purchased Water	602.000	\$0	\$4,609	\$4,609	\$0	\$0	\$0
, .	1. To Annualize Purchased Water Expense (Foster)		\$0	\$4,609		\$0	· \$0	
E-9	Structures & Improvments Mtce	611.000	\$0	-\$15,851	-\$15,851	\$0	\$0	\$0
	1. To Remove Pre-tracker Costs (Bolin)		\$0	-\$15,851		\$0	\$0	
E-12	Wells & Springs Mtce	614.000	\$107	\$0	\$107	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$130	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$23	\$0		\$0	\$0	
E-15	Misc Plant Mtce - Labor & Mtce	617.000	\$552	\$0	\$552	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$677	\$0		\$0	\$0	
	2. To Normalize Overtime Expense (Eaves)		-\$116	\$0		\$0	\$0	
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$9	\$0		\$0	\$0	
							Sponsor: Pau	Schedule: 10 Il R. Harrison

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A 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>Jurisdictional</u> Adjustments
Number Income Adjustment Description E-20 Purchased Power	Number 623.000	Labor \$0	Non Labor \$9,783	Total \$9,783	Labor \$0	Non Labor \$0	Total \$(
1. To Annualize Fuel & Power Expense (Foster)	020:000	\$0 \$0	\$9,783	40,700	\$0	\$0	
E-21 Pumping Expense - Labor	624.000	\$8,419	\$0	\$8,419	\$0	\$ <u>0</u>	\$(
1. To Annualize Payroll (Eaves)		\$10,315	\$0		\$0	\$0	
2. To Normalize Overtime (Eaves)		-\$1,761	\$0		\$0	\$0	
3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$135	\$0		\$0	\$0	
E-23 Rents - PE	627.000	\$0	-\$1,812	-\$1,812	\$0	\$0	\$(
1. To Annualize Equipment Lease Expense (Eaves)		\$0	-\$1,812		\$0	\$0	
E-27 Mtce of Pumping Equipment - Labor & Mtce	633.000	\$1,500	\$0	\$1,500	\$0	\$0	\$(
1. To Annualize Payroll (Eaves)		\$1,838	\$0		\$0	\$0	
2. To Normalize Overtime (Eaves)		-\$314	\$0		\$0	\$0	
3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$24	\$0		\$0	\$0	
E-31 Chemicals - WTE	641.000	\$0	\$15,875	\$15,875	\$0	\$0	\$(
1. To Annualize Chemical Expense (Boateng)		\$0	\$15,875		\$0	\$0	
E-33 Misc Expenses - Fuel & Power	643.100	\$0	-\$5,278	-\$5,278	\$0	\$0	S
1. To Annualize Fuel & Power Expense (Foster)		\$0	-\$5,278		\$0	Accounting Sponsor: Pau	Schedule: 10

ponsor: Paul R. Harrison Date: 8/16/2008 Time: 12:09 PM Page: 3 of 10

<u>A</u> Income Adj.	4 - 1 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2	<u>C</u> Account	D Company Adjustment	<u>E</u> Company Adjustment	<u>E</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor		Total	Labor	Non Labor	Total
E-37	Supervision & Engineering Mtce WT	650.000	\$110	\$0	\$110	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$134	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$24	\$0		\$0	\$0	•
E-39	WT Equipment Mtce Labor & Mtce	652.000	\$58	- \$0	\$58	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$71	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$13	\$0		\$0	\$0	
E-44	Trans & Distr Lines Exp - Labor & Misc	662.000	\$897	\$0	\$897	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$1,100	\$0		\$0	\$0	
	2. To Normalize Overtime		-\$188	\$0		\$0	\$0	
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$15	\$0		\$0	\$0	
E-47	Misc. Expenses - Labor & Misc	665.100	\$8,288	\$0	\$8,288	\$0	\$0	\$ 0
	1. To Annualize Payroll (Eaves)		\$10,153	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$1,733	\$0		\$0	\$0	
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$132	\$0	,	\$0	\$0	
	S. 10 Aujust OUL. Set. Related to Overtime (Edves)		-9132	φU		50	φU	
E-48	Misc. T&D Exp-Fuel & Power	665.200	\$0	\$2,634	\$2,634	\$0	\$0	\$0
							Accounting	Schedule: 10

Accounting Schedule: 10 Sponsor: Paul R. Harrison Date: 8/16/2008 Time: 12:09 PM Page: 4 of 10

<u>A</u> Income Adj.	B	<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 Jurisdictional Adjustment Adjustments
Number	Income Adjustment Description 1. To Annualize Fuel & Power Expense (Foster)	Number	Labor \$0	Non Labor \$2,634	Total	Labor \$0	Non Labor Total \$0
			••	¥2,001			••
E-53	TD Main - Labor & Mtce	673.000	\$970	\$0	\$970	\$0	\$0 \$0
	1. To Annualize Payroll (Eaves)		\$1,189	\$0		\$0	\$0
	2. To Normalize Overtime (Eaves)		-\$203	\$0		\$0	\$0
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$16	\$0		\$0	\$0
E-57	Hydrants - Labor & Mtce	677.000	\$306	\$0	\$306	\$0	\$0 \$(
	1. To Annualize Payroll (Eaves)		\$375	\$0		\$0	\$0
	2. To Normalize Overtime (Eaves)		-\$69	\$0		\$0	\$ 0
E-58	Misc Plant Mtce - Labor & Mtce	678.000	\$0	\$49,496	\$49,496	\$0	\$0 \$(
	1. To Annualize Tank Painting Expense (Bolin)		\$0	\$49,496		\$0	\$0
E-62	Meter Reading Expenses - Labor & Misc	902.100	\$3,245	\$0	\$3,245	\$0	\$0 \$1
	1. To Annualize Payroll (Eaves)		\$3,976	\$0		\$0	\$0
	2. To Normalize Overtime (Eaves)		-\$679	\$0		\$0	\$0
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$52	\$0		\$0	\$0
E-64	Cust Rec & Collection Exp - Labor & Acctg	903.000	\$5,134	\$4,716	\$9,850	\$0	\$0 \$(
	1. To Annualize Payroll (Eaves)		\$6,291	\$0		\$0	Accounting Schedule: 10
							Sponsor: Paul R. Harrison

Accounting Schedule: 10 Sponsor: Paul R. Harrison Date: 8/16/2008 Time: 12:09 PM Page: 5 of 10

<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	E Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	Adjustment Adjust	l ictional tments otal
	2. To Annualize Postage Expense (Foster)		\$0	\$4,716		\$0	\$0	
	3. To Normalize Overtime (Eaves)		-\$1,074	\$0		\$0	\$0	
	4. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$83	\$0		\$0	\$0	
E-65	Uncollectible Accounts - CAE	904.000	\$0	-\$9,250	-\$9,250	\$0	\$ 0	\$0
	1. To Annualize Uncollectible Accounts (Boateng)		\$0	-\$9,250		\$0	\$0	
E-76	Admin. & General Salaries	920.000	\$9,712	\$0	\$9,712	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$13,533	\$0		\$0	\$0	
	2. To Remove Payroll Related to Lobbying (Bolin)		-\$1,335	\$0		\$0	\$0	
	3. To Normalize Overtime (Eaves)		-\$2,310	\$0		\$0	\$0	
	4. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$176	\$0		\$0	\$0	
E-77	Other Supplies & Exp - Fuel & Power	921.100	\$0	\$176	\$176	\$0	\$0	\$0
	1. To Annualize Fuel & Power Expense (Foster)		\$0	\$176		\$0	\$0	
E-79	Misc. Office Expense - Other Supplies	921.300	\$18	-\$1,438	-\$1,420	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$18	\$0		\$0	\$0	
	2. To Annualize Telephone Expense (Foster)		\$0	-\$1,500		\$0	\$0	
	3. To Annualize Regulatory Asset Expense (Eaves)		\$0	\$1,254		\$0	Account ing Schedu Sponsor: Paul R. Ha Date: 8/16.	rrison

Isor: Paul R. Harrison Date: 8/16/2008 Time: 12:09 PM Page: 6 of 10 ٢.

<u>A</u> Income Adj.		<u>C</u> Account	Carles Control	<u>E</u> Company Adjustment	<u>E</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	Adjustment	<u>l</u> Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	4. To Remove Disallowed Dues & Donations (Foster)		\$0	-\$1,192		\$0	\$0	
E-80	Outside Services - Mgt Fees	923.100	\$0	\$0	\$0	-\$84,653	\$0	-\$84,653
	1. To Adjust Belleville Lab Allocation Costs (Harrison)		\$0	\$0		-\$3,906	\$0	
	2. To Adjust Corporate Svc Mgt Fees (Harrison)		\$0	\$0		-\$48,055	\$0	
	3. To Adjust Corporate Svc Mgt Fees (Harrison)		\$0	\$0		-\$32,692	\$0	
E-82	Outside Services - Mtce Exp	923.300	\$0	-\$78,989	-\$78,989	\$0	\$0	\$0
	1. To Remove Pre-tracker Costs (Bolin)		\$0	-\$78,989		\$0	\$0	
E-88	Pensions	926.200	-\$6,084	\$0	-\$6,084	\$0	\$0	\$0
	1. To Annualize Pension Expense (Eaves)		-\$6,084	\$0	•	\$0	\$0	
E-89	Employee Pension & Benefits - Misc	926.300	\$3,585	\$0	\$3,585	\$0	\$0	\$0
	1. To Remove Benefits Related to Lobbying (Bolin)		-\$125	\$0		\$0	\$0	
	2. To Annualize OPEB Expense (Eaves)		\$3,710	\$0		\$0	\$0	
F 00				****	A			
E-90	Franchise Requirements	927.000	\$0	\$398	\$398		\$0	\$0
	1. To Annualize Corporate Franchise Tax (Foster)		\$0	\$398		\$0	\$0	
E-91	Regulatory Commission Exp	928.100	\$0	-\$590	-\$590	\$0	Accounting	Schedule: 10 \$0

Sponsor: Paul R. Harrison Date: 8/16/2008 Time: 12:09 PM Page: 7 of 10

<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	L Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	1. To Adjust Rate Case Expense (Eaves)		\$0	-\$590		\$0	\$0	
E-93	Goodwill Advertising Exp	930.100	\$0.	-\$45	-\$45	\$0	\$0	\$0
	1. To Remove Disallowed Advertising Expense (Foster)		\$0	-\$45		\$0	\$0	
E-94	Misc. General Expense	930.200	-\$2,897	-\$1,940	-\$4,837	\$0	\$0	\$0
	1. To Annualize Transportation Expense (Eaves)		-\$2,619	\$0		\$0	\$0	
	2. To Remove Lobbying Expense (Bolin)		-\$278	\$0		\$0	\$0	
	3. To Remove Disall. Ad, Promotion & Contrib. (Foster)		\$0	-\$407		\$0	\$0	
	4. To Remove Disallowed Dues & Donations (Foster)		\$0	-\$1,533		\$0	\$0	
E-96	Rents -AG	931.000	\$0	-\$907	-\$907	\$0	\$0	\$(
	1. To Annualize Building Lease Expense (Eaves)		\$0	\$470		\$0	\$0	
	2. To Annualize Equipment Lease Expense (Eaves)		\$0	-\$1,377		\$0	\$0	
E-100	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$228,575	\$228,57
	To Annualize Depreciation Expense		\$0	\$0		\$0	\$228,575	
	2. To Annualize Transportation & Power Equipment		\$0	\$0		\$0	\$0	
E-101	Depreciation on CIAC	403.100	\$0	\$0	\$0	\$0	-\$83,127	-\$83.12
							Accounting	Schedule: 10

Accounting Schedule: 10 Sponsor: Paul R. Harrison Date: 8/16/2008 Time: 12:09 PM Page: 8 of 10

A Income Adj:	<u>C</u> Account	D Company Adjustment	<u>E</u> Company Adjustment	E Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>i</u> Jurisdictional Adjustments
Number Income Adjustment Description 1. To Annualize Depreciation on CIAC (Eaves)	Number	Labor \$0	Non Labor \$0	Total	Labor \$0	Non Labor -\$83,127	Total
E-107 PSC Assessment - Water	408.000	\$0	\$4,958	\$4,958	\$0	\$0	\$0
1. To Annualize PSC Assessment (Bolin)		\$0	\$4,958		\$0	\$0	
E-108 Property Taxes		\$0	\$108,089	\$108,089	\$0	\$0	\$0
1. To Annualize Property Tax Expense (Foster)		\$0	\$108,089		\$0	\$0	
E-109 FICA		-\$73	\$0	-\$73	\$0	\$0	\$0
1. To Remove Payroll Tax Related to Lobbying (Bolin)		-\$73	\$0		\$0	\$0	
E-118 Current Income Taxes	409.000	\$0	\$0	\$0	\$0	\$291,582	\$291,582
1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$291,582	
E-121 Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	-\$42,379	-\$42,379
1. To Adjust Deferred Income Taxes (Harrison)		\$0	\$0		\$0	-\$42,379	
E-122 Amortization of Deferred ITC	412.000	\$0	\$0	\$0	\$0	\$436	\$436
1. To Adjust Deferred ITC (Harrison)		\$0	\$0		\$0	\$436	
Total Operating Revenues	1	\$0	\$0	\$0	<u>\$0</u>	\$718,031	\$718,031

Accounting Schedule: 10 Sponsor: Paul R. Harrison Date: 8/16/2008 Time: 12:09 PM Page: 9 of 10

<u>A</u>	<u>C</u> <u>D</u>	<u>E</u>	<u>G</u> <u>H</u> <u>I</u>
Income	Company	6142	Jurisdictional Jurisdictional Jurisdictional
Adj.	Account Adjustmen		Adjustment Adjustment Adjustments
Number Income Adjustment Description	Number Labor	Non Labor Total	Labor Non Labor Total
Total Operating & Maint. Expense	\$33,8	347 \$84,634 \$118,481	-\$84,653 \$145,448 \$60,795

Accounting Schedule: 10 Sponsor: Paul R. Harrison Date: 8/16/2008 Time: 12:09 PM Page: 10 of 10

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

Line		<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
Number	Description					
1 2	NET OPERATING INCOME ADD TO NET OPERATING INCOME		\$1,080,622	\$1,250,480	\$1,286,075	\$1,321,836
2 3	Current Income Taxes		\$291,582	\$397,416	\$419,595	\$441,877
4	Deferred Income Taxes from Inc. Statement		+=+ ,+++		• • • • • •	•••••
5	Deferred Income Tax Expense		\$43,926	\$43,926	\$43,926	\$43,926
6	ITC Amortization		<u>\$0</u>	\$0	\$0	\$0
7	TOTAL NET INCOME BEFORE TAXES		\$1,416,130	\$1,691,822	\$1,749,596	\$1,807,639
8	ADD TO NET INCOME BEFORE TAXES					
9	Book Depreciation Expense		\$542,651	\$542,651	\$542,651	\$542,651
10	Misc. Non-deductible Expenses		\$781	\$781	\$781	\$781
11	TOTAL ADD TO NET INCOME BEFORE TAXES		\$543,432	\$543,432	\$543,432	\$543,432
12	SUBT. FROM NET INC. BEFORE TAXES	0.40400/		AFCC 400	¢566 402	\$566,192
13	Interest Expense calculated at the Rate of	3.4040%	\$566,192	\$566,192	\$566,192	
14	Tax Straight-Line Depreciation		\$542,651	\$542,651	\$542,651	\$542,651
15	Excess Tax Depreciation		\$91,166	\$91,166	\$91,166	\$91,166
16	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$1,200,009	\$1,200,009	\$1,200,009	\$1,200,009
17	NET TAXABLE INCOME		\$759,553	\$1,035,245	\$1,093,019	\$1,151,062
18	PROVISION FOR FED. INCOME TAX					
19	Net Taxable Inc Fed. Inc. Tax		\$759,553	\$1,035,245	\$1,093,019	\$1,151,062
20	Deduct Missouri Income Tax at the Rate of	100.000%	\$39,598	\$53,970	\$56,982	\$60,008
21	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
22	Federal Taxable Income - Fed. Inc. Tax		\$719,955	\$981,275	\$1,036,037	\$1,091,054
23	Federal Income Tax at the Rate of	35.000%	\$251,984	\$343,446	\$362,613	\$381,869
24	PROVISION FOR MO. INCOME TAX					
25	Net Taxable Income - MO. Inc. Tax		\$759,553	\$1,035,245	\$1,093,019	\$1,151,062
26	Deduct Federal Income Tax at the Rate of	50.000%	\$125,992	\$171,723	\$181,307	\$190,935
27	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
28	Missouri Taxable Income - MO. Inc. Tax		\$633,561	\$863,522	\$911,712	\$960,127
29	Missouri Income Tax at the Rate of	6.250%	\$39,598	\$53,970	\$56,982	\$60,008
30	PROVISION FOR CITY INCOME TAX					
31	Net Taxable Income - City Inc. Tax		\$759,553	\$1,035,245	\$1,093,019	\$1,151,062
32	Deduct Federal Income Tax - City Inc. Tax	· ·	\$251,984	\$343,446	\$362,613	\$381,869
33	Deduct Missouri Income Tax - City Inc. Tax		\$39,598	\$53,970	\$56,982	\$60,008
34	City Taxable Income		\$467,971	\$637,829	\$673,424	\$709,185
35	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
36	SUMMARY OF CURRENT INCOME TAX					
37	Federal Income Tax		\$251,984	\$343,446	\$362,613	\$381,869
38	State Income Tax		\$39,598	\$53,970	\$56,982	\$60,008
39	City Income Tax		\$0	\$0	\$0	\$0
40	TOTAL SUMMARY OF CURRENT INCOME TAX		\$291,582	\$397,416	\$419,595	\$441,877
41	DEFERRED INCOME TAXES			**	**	\$0
42	Deferred Investment Tax Credit		\$0	\$0 \$43,926	\$0 \$43,926	\$0 \$43,926
43	Deferred income Tax		\$43,926 \$0	\$43,926 \$0	\$43,928	\$43,920 \$0
44	Deferred Tax Depreciation Amort of Deferred Tax Depreciation		\$0 \$0	\$0 \$0	\$0	\$0 \$0
45	Amort of Repair Allowance		\$0	\$0	\$0	\$0
46 47	Amort of Repair Allowance Amort of Deferred ITC		\$0	\$0	\$0	\$0
47 48	Deferred Unbilled		\$0	\$0	\$0	\$0
48 49	TOTAL DEFERRED INCOME TAXES		\$43,926	\$43,926	\$43,926	\$43,926
49	ITOTAL DEFERRED INCOME TAKES	I I	\$40,320	φ 4 0,320	ψτ0,020 [\$ 70,020

Accounting Schedule: 11 Sponsor: Paul R. Harrison Date: 8/16/2008 Time: 12:09 PM Page: 1 of 2

Missouri - American Water Company Case No. WR-2008-0311 Parkville Water District 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 <u>F</u> 7.73% 7.95% Return Return	
50 ⁻²⁷ TOTAL INCOME TAX		\$335,508	\$441,342	\$463,521 \$48	5,803

Accounting Schedule: 11 Sponsor: Paul R. Harrison Date: 8/16/2008 Time: 12:09 PM Page: 2 of 2

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

Line Number		<u>B</u> Dollar Amount	<u>C</u> Percentage of Total Capital Structure	<u>D</u> 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%

Missouri - American Water Company Case No. WR-2008-0311 Parkville Water District 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	5,003	60,014	\$544,681	520,585,346	\$2,221,407	\$2,766,088
Commercial Revenue Feeders, Totals	507	6,051	\$121,487	180,096,840	\$637,275	\$758,762
Industrial Revenue Feeders, Totals	13	134	\$2,508	5,074,000	\$19,477	\$21,985
Test	0	0	\$0	0	\$0	\$0
Total Revenue Feeders	5,523	66,199	\$668,676	705,756,186	\$2,878,159	\$3,546,835

Accounting Schedule: 9-1 Sponsor: Kofi A. Boateng Date: 8/16/2008 Time: 12:15 PM Page: 1 of 1

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

Meter Size	B Annualized Customers	C Bills Per Year	E Total Customer Bills	<u>C</u> Annual Customer Charge Revenues	D Annualized Water Usage	E Annualized Volumetric Revenues	E Total Annualized Revenues
5/8''	4,668	12	56,016	\$478,937	0	\$0	\$478,937
1"	314	12	3,768	\$58,442	0	\$0	\$58,442
1 1/2"	12	12	144	\$3,882	0	\$0	\$3,882
2"	7	12	84	\$3,420	0	\$0	\$3,420
First 100,000	1	1	1	\$0	511,375,397	\$2,197,124	\$2,197,124
Next 1,900,000	1	1	1	\$0	9,209,949	\$24,283	\$24,283
Total Revenue Feeders	5,003		60,014	\$544,681	520,585,346	\$2,221,407	\$2,766,088

Accounting Schedule: 9-2 Kofi A. Boateng Date: 8/16/2008 Time: 12:14 PM Page: 1 of 1

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

Line Numbe		<u>B</u> Annualized Customers	C Bills Per Year	D Total Customer Bills B * C	E Customer Charge	E Annual Customer Charge Revenues D*E	<u>G</u> Annual Water Usage Per Customer	H Annualized Water Usage (B*G)	l Volmetric Rate per Gallons in J	لے Gallons Per Volumetric Rate	<u>K</u> Annualized Volumetric Revenues (B*G*I)/J
1	PKW - RESIDENTIAL								•		
2	5/8"	4,668	12	56,016	\$8.55	\$478,937	0	0	0.0000	0	\$0
3	1"	314	12	3,768	\$15.51	\$58,442	Ō	0	0.0000	Ō	\$0
4	1 1/2"	12	12	144	\$26.96	\$3,882	0	0	0.0000	0	\$0
5	2"	7	12	84	\$40.71	\$3,420	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	511,375,397	511,375,397	4.2965	1,000	\$2,197,124
8	Next 1,900,000	1	1 _	1	\$0.00	\$0	9,209,949	9,209,949	2.6366	1,000	\$24,283
9	TOTAL PKW - RESIDENTIAL	5,003	_	60,014		\$544,681	_	520,585,346	-	-	\$2,221,407
10	TOTAL ALL DISTRICTS	5,003	-	60,014		\$544,681		520,585,346			\$2,221,407

Accounting Schedule: 9-2 Sponsor: Kofi A. Boateng Date: 8/16/2008 Time: 12:14 PM Page: 1 of 1

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

Meter Size	<u>B</u> 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	E Total Annualized Revenues
5/8"	294	12	3,528	\$30,164	0	\$0	\$30,164
1"	83	12	996	\$15,448	· 0	\$0	\$15,448
1 1/2"	41	12	492	\$13,264	0	\$0	\$13,264
2"	66	12	792	\$32,242	0	\$0	\$32,242
3"	12	12	144	\$10,475	0	\$0	\$10,475
4"	3	12	36	\$4,267	0	- \$0	\$4,267
6"	4	12	48	\$11,183	0	\$0	\$11,183
8"	1	12	12	\$4,444	0	\$0	\$4,444
First 100,000	1	1	1	\$0	98,419,763	\$422,861	\$422,861
Next 1,900,000	1	1	1	\$0	80,122,988	\$211,252	\$211,252
Next 3,000,000	<u> </u>	1	1	\$0	1,554,089	\$3,162	\$3,162
Total Revenue Feeders	507		6,051	\$121,487	180,096,840	\$637,275	\$758,762

Accounting Schedule: 9-3 Kofi A. Boateng Date: 8/16/2008 Time: 12:14 PM Page: 1 of 1

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

Line Numbe		B Annualized Customers	C Bills Per Year	D Total Customer Bills B * C	E Customer Charge	E Annual Customer Charge Revenues D*E	<u>G</u> Annual Water Usage Per Customer	H Annualized Water Usage (B*G)		<u>J</u> Gallons Per Volumetric Rate	<u>K</u> Annualized Volumetric Revenues (B*G*I)/J
1	PKW - COMMERCIAL										
2	5/8''	294	12	3,528	\$8.55	\$30,164	0	0	0.0000	0	\$0
3	1"	83	12	996	\$15.51	\$15,448	0	0	0.0000	0	\$0
4	1 1/2"	41	12	492	\$26.96	\$13,264	0	0	0.0000	0	\$0
5	2"	66	12	792	\$40.71	\$32,242	0	0	0.0000	0	\$0
6	3"	12	12	144	\$72.74	\$10,475	0	0	0.0000	0	\$0
7	4''	3	12	36	\$118.52	\$4,267	0	0	0.0000	0	\$0
8	6"	4	12	48	\$232.97	\$11,183	0	0	0.0000	0	\$0
9	8"	1	12	12	\$370.30	\$4,444	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	98,419,763	98,419,763	4.2965	1,000	\$422,861
12	Next 1,900,000	1	1	1	\$0.00	\$0	80,122,988	80,122,988	2.6366	1,000	\$211,252
13	Next 3,000,000	1	1	1	\$0.00	\$0	1,554,089	1,554,089	2.0346	1,000 _	\$3,162
14	TOTAL PKW - COMMERCIAL	507		6,051		\$121,487		180,096,840			\$637,275
15	TOTAL ALL DISTRICTS	507		6,051		\$121,487	_	180,096,840		-	\$637,275

Accounting Schedule: 9-3 Sponsor: Kofi A. Boateng Date: 8/16/2008 Time: 12:14 PM Page: 1 of 1

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

Meter Size	<u>B</u> Annualized Customers	C Bills Per Year		<u>C</u> Annual Customer Charge Revenues	D Annualized Water Usage	E Annualized Volumetric Revenues	E Total Arnualized Revenues
5/8"	7	12	84	\$718	0	\$0	\$718
1 1/2"	1	12	12	\$324	· 0	\$0	\$324
2"	3	12	36	\$1,466	0	\$0	\$1,466
First 100,000	1	1	1	\$0	3,674,390	\$15,787	\$15,787
Next 1,900,000		1	1	\$0	1,399,610	\$3,690	\$3,690
Total Revenue Feeders	13		134	\$2,508	5,074,000	\$19,477	\$21,985

Accounting Schedule: 9-3 Kofi A. Boateng Date: 8/16/2008 Time: 12:14 PM Page: 1 of 1

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

Line Numbe	And a second	<u>B</u> Annualized Customers	<u>C</u> Bills Per Year	D Total Customer Bills B * C	E Customer Charge	E Annual Customer Charge Revenues D* E	<u>G</u> Annual Water Usage Per Customer	H Arinualized Water Usage (B*G)	l Volmetric Rate per Gallons in J	لے Gallons Per Volumetric Rate	<u>K</u> Annualized Volumetric Revenues (B*G*1)/J
1	PKW - INDUSTRIAL										
2	5/8"	7	12	84	\$8.55	\$718	0	0	0.0000	0	\$0
3	1 1/2"	1	12	12	\$26.96	\$324	0	Ő	0.0000	Ő	\$0
4	2"	3	12	36	\$40.71	\$1,466	ů O	Ō	0.0000	Ō	\$0
5	Consumption Charge:	Ō	1	0	\$0.00	\$0	Ō	Ō	0.0000	Ō	\$0
6	First 100,000	1	1	1	\$0.00	\$0	3,674,390	3,674,390	4.2965	1,000	\$15,787
7	Next 1,900,000	1	1	1	\$0.00	\$0	1,399,610	1,399,610	2.6366	1,000	\$3,690
8	TOTAL PKW - INDUSTRIAL	13		134		\$2,508		5,074,000			\$19,477
9	TOTAL ALL DISTRICTS	13		134		\$2,508		5,074,000	-		\$19,477

Accounting Schedule: 9-3 Sponsor: Kofi A. Boateng Date: 8/16/2008 Time: 12:15 PM Page: 1 of 1

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 ST. CHARLES WATER DISTRICT CASE NO. WR-2008-0311

Jefferson City, Missouri

August 2008

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

Line	<u>А</u> .,	<u>B</u> 7.52%	<u>C</u> 7.73%	<u>D</u> 7.95%
Number	Description		Return	Return
· 1	Net Orig Cost Rate Base	\$42,740,574	\$42,740,574	\$42,740,574
2	Rate of Return	7.52%	7.73%	7.95%
3	Net Operating Income Requirement	\$3,213,236	\$3,304,701	\$3,396,593
4	Net Income Available	\$3,450,232	\$3,450,232	\$3,450,232
5	Additional Net Income Required	-\$236,996	-\$145,531	-\$53,639
6	Income Tax Requirement			
7	Required Current Income Tax	\$1,120,457	\$1,177,447	\$1,234,703
8	Current Income Tax Available	\$1,268,123	\$1,268,123	\$1,268,123
9	Additional Current Tax Required	-\$147,666	-\$90,676	-\$33,420
10	Revenue Requirement	-\$384,662	-\$236,207	-\$87,059
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$727,955	\$727,955	\$727,955
	Gross Revenue Requirement	\$343,293	\$491,748	\$640,896

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

Line Number	A Manual Annual Annua	B Percentage Rate	_ <u>C</u> _Dollar ⇒ Amount
1	Plant In Service		\$79,180,961
2	Less Accumulated Depreciation Reserve		\$15,919,920
3	Net Plant In Service		\$63,261,041
· 4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$45,584
6	Materials & Supplies		\$166,080
7	Prepayments		\$48,552
8	OPEB Tracker Asset		\$51,117
9	TOTAL ADD TO NET PLANT IN SERVICE		\$220,165
10	SUBTRACT FROM NET PLANT		
11	Federal Tax Offset	-0.8000%	-\$8,140
12	State Tax Offset	5.2137%	\$8;337
13	City Tax Offset	0.0000%	\$0
14	Interest Expense Offset	18.8849%	\$274,754
15	Contribution In Aid of Construction		\$14,397,049
16	Customer Advances		\$2,485,536
17	Customer Deposits		\$0
18	Deferred Income Taxes		\$3,350,995
19	Pension Tracker Liability		\$9,527
20	Accrued Pension Liability		\$206,008
21	Tank Painting Tracker		\$16,566
22	TOTAL SUBTRACT FROM NET PLANT		\$20,740,632
23	Total Rate Base	II	\$42,740,574

Missouri - American Water Company Case No. WR-2008-0311 St. Charles Water District Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Plant In Service

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	A	B	<u>C</u>	D	E	E	G	н	Ţ
Line Number	Account #	Plant Account Description	Total Plant	Adjust. Number	Adjustments	As Adjusted Plant	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
1	Second advantation of the	INTANGIBLE PLANT	Т						
2	301.000	Organization	\$0	P-2	\$6,936	\$6,936	100.00%	\$0 \$0	\$6,936 \$12,572
3	302.000	Franchises and Consents Miscellaneous Intangible Plant	\$12,572 \$54,123	P-3 P-4	\$0 \$10,712	\$12,572 \$64,835	100.00% 100.00%	\$0 \$0	\$12,572
4 5	303.000	TOTAL PLANT INTANGIBLE	\$66,695	F-4	\$17,648	\$84,343	100.00 %	\$0	\$84,343
					•••••	•		• •	
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights - SSP	\$5,308	P-7	\$0	\$5,308	100.00%	\$0 \$0	\$5,308
8	311.000	Structures and Improvements - SSP Collecting & Impounding Reservoirs	\$2,150 \$0	P-8 P-9	\$0 \$0	\$2,150 \$0	100.00% 100.00%	\$0	\$2,150 \$0
9 10	312.000 313.000	Lake, River and Other Intakes	\$0	P-10	\$0	\$0	100.00%	\$0	\$0
11	314.000	Wells and Springs	\$0	P-11	\$0	\$0	100.00%	\$0	\$0
12	315.000	Infiltration Galleries and Tunnels	\$0	P-12	\$0	\$0	100.00%	\$0	\$0
13	316.000	Supply Mains	\$0	P-13	\$0	\$0	100.00%	\$0	\$0
14	316.100	Supply Mains - Other	\$0	P-14	\$0	\$0 \$0	100.00% 100.00%	\$0 \$0	\$0 \$0
15	316.200	Supply Mains - Central Plant	\$0 \$0	P-15 P-16	\$0 \$0	\$0 \$0	100.00%	\$0	\$0
16 17	316.300 316.400	Supply Mains - South Plant Supply Mains - Meramec Plant	\$0	P-17	\$0	\$0	100.00%	\$0	\$0
18	317.000	Other Water Source Plant	\$0	P-18	\$0	\$0	100.00%	\$0	\$0
19	••••••	TOTAL SOURCE OF SUPPLY PLANT	\$7,458		\$0	\$7,458		\$0	\$7,458
20		PUMPING PLANT	£4.402	P-21		\$1,193	100.00%	\$0	\$1,193
21	320.000	Land and Land Rights - PP Structures and Improvements - PP	\$1,193 \$1,471,853	P-21 P-22	\$0 \$0	\$1,193	100.00%	\$0	\$1,471,853
22 23	321.000 321.100	S & I - Pumps (STL)	\$1,471,000	P-23	\$0	\$0	100.00%	\$0	\$0
24	321.200	S & I - Boosters	\$268,719	P-24	\$0	\$268,719	100.00%	\$0	\$268,719
25	322.000	Boiler Plant Equipment	\$0	P-25	\$0	\$0	100.00%	\$0	\$0
26	323.100	Power Generation Equipment	\$250,571	P-26	\$0	\$250,571	100.00%	\$0	\$250,571
27	323.200	Power Generation Equip Other	\$0	P-27	\$0	\$0	100.00%	\$0 \$0	\$0 \$0
28	324.000	Steam Pumping Equipment	\$0 \$2,298,179	P-28 P-29	\$0 \$0	\$0 \$2,298,179	100.00% 100.00%	\$0	\$2,298,179
29 30	325.000 325.100	Electric Pumping Equipment Pumping Equipment - Pre '46	\$2,290,179	P-30	\$0	\$2,250,175	100.00%	\$0	\$0
30	325.200	Pumping Equipment - Post '46	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	325.300	Pumping Equipment - Booster	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33	326.000	Diesel Pumping Equipment	\$0	P-33	\$0	\$0	100.00%	\$0	\$0
34	326.100	Diesel Pumping Equipment - Stratman	\$0	P-34	\$0	\$0	100.00%	\$0	\$0 \$0
35	326.200	Diesel Pumping Equip - Central	\$0	P-35	\$0 \$0	\$0 \$0	100.00% 100.00%	\$0 \$0	\$0
36	327.000	Hydraulic Pumping Equipment Other Pumping Equipment	\$0 \$72,051	P-36 P-37	\$0	\$72,051	100.00%	\$0	\$72,051
37 38	328.100 328.200	TD Pumping Equipment	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39	520.200	TOTAL PUMPING PLANT	\$4,362,566		\$0	\$4,362,566		\$0	\$4,362,566
40		WATER TREATMENT PLANT			60	¢5 272	100.00%	\$0	\$5,372
41	330.000	Land and Land Rights - WTP	\$5,372 \$0	P-41 P-42	\$0 \$1,479	\$5,372 \$1,479	100.00%	\$0	\$1,479
42 43	331.000 331.100	Structures and Improvements - WTP S & I - North Plant	\$0	P-43	\$0	\$0	100.00%	\$0	\$0
43 44	331.200	S & I - Central 1 & 2	\$0	P-44	\$0	\$0	100.00%	\$0	\$0
45	331.300	S & I - Central 3	\$0	P-45	\$0	\$0	100.00%	\$0	\$0
46	331.400	S & I - South Plant	\$0	P-46	\$0	\$0	100.00%	\$0	\$0
47	331.500	S&I - Meramec	\$0	P-47	\$0	\$0 \$16,283	100.00%	\$0 \$0	\$0 \$16,283
48	332.000	WT Equipment-Non-Media	\$16,283 \$0	P-48 P-49	\$0 \$0	\$16,283 \$0	100.00%	\$0	\$0
49 50	332.100 332.200	WT Equipment - North Plant WT Equipment - Central 1 & 2	\$0	P-50	\$0	\$0	100.00%	\$0	\$0
50 51	332.300	WT Equipment - Central 3	\$0	P-51	\$0	\$0	100.00%	\$0	\$0
52	332.400	WT Equipment - South Plant	\$0	P-52	\$0	\$0	100.00%	\$0	. \$0
53	332.500	WT Equipment - Meramec	\$0	P-53	\$0	\$0	100.00%	\$0	\$0
54	332.600	Other P/E Hand Equipment	\$0	P-54	\$0	\$0 \$0	100.00%	\$0 \$0	\$0 \$0
55	332.700	Equipment Filter Media	\$0	P-55	\$0 \$1,479	\$23,134	100.00%	\$0	\$23,134
56		TOTAL WATER TREATMENT FLANT	φ21,000		¢1,410	<i>420,104</i>			
57		TRANSMISSION & DIST. PLANT							
58	340.000	Land and Land Rights - TDP	\$314,870	P-58	-\$740	\$314,130	100.00%	\$0	\$314,130
59	341.000	Structures and Improvements - TDP	\$944,876	P-59	\$466	\$945,342	100.00%	\$0 \$0	\$945,342 \$0
60 61	341.100	S & I - Spec Cross	\$0 \$1,621,270	P-60 P-61	\$0 \$201	\$0 \$1,621,471	100.00%	\$0 \$0	\$1,621,471
61 62	342.000 342.100	Distribution Reservoirs and Standpipes Rsvr & Standpipe - Elev	\$1,621,270	P-61	\$201	\$143,692	100.00%	\$0	\$143,692
63		Rsvr & Standpipe - Ground	\$0	P-63	\$0	\$0		\$0	
	•	• • • •							

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

Missouri - American Water Company Case No. WR-2008-0311 St. Charles Water District Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Plant In Service

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Statuse Optional Paint Accent and plants Plant Nume Advantants Tight Advantants Status Sta	Line	<u>A</u> Account#	Bankang	<u>C</u> Total	D Adjust.	E	E As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	I MO Adjusted
66 34,110 7 A D Marrs - 4* A Lees 559-233 P-65 50 559-233 100.00% 50 559-233 67 34.130 7 & D Marrs - 4* (1STL) 50 P-64 50 55 100.00% 50 80 67 34.130 7 & D Marrs - 4* (1STL) 50 P-64 54,710 55,733,70 100.00% 50 50 63 34.220 C1 - 0* & Smaller - 1927 - 1935 50 P-70 50 50 100.00% 50 50 7 34.220 C1 - 0* & Smaller - 1927 - 193 50 P-73 50 50 100.00% 50 50 7 34.320 T & D Marrs - 194 564677.331 P-76 50 50 100.00% 50 556.77.53 100.00% 50 556.77.53 100.00% 50 556.77.53 100.00% 50 557.70 55.746 556.72 100.00% 50 550.57 7 34.320 T & D Marrs - 114 & Grenter \$52.02.705 50 <th></th> <th></th> <th>Plant Account Description</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th>monoment of a second second</th> <th></th>			Plant Account Description						monoment of a second	
66 343.120 T & D Mains - AC ** (STL) 50 P-45 50 50 50 50 50 83 312.00 T & D Mains - Tis A STL										
67 343,130 T & D Main - Coiv 1 (STL) 30 9-77 50 50 50 50 68 343,200 C1 - 07 & Smaller - 1302 150 36 100,00% 50 50 71 343,220 C1 - 07 & Smaller - 1322 1565 36 100,00% 50 50 73 343,220 T & D Mains - D1 6+" (STL) 30 100,00% 50 50 73 343,220 T & D Mains - D1 6+" (STL) 30 17, 73 50 30 100,00% 50 50 73 343,320 T & D Mains - D1 6+" (STL) 30 17, 73 50 30 100,00% 50 150,77,56 74 343,300 T & D Mains - D1 46*" (STL) 30 17,77 53,0 50 100,00% 50 93,775 74 343,300 T & D Mains - D1 2 (STL) 30 17,97 50 30 100,00% 50 80 74 343,300 T & D Mains - D12 (STL) 30 100,00% 50										
66 342.200 T & D Mains - 6" to 6" 58,728,746 9-68 55,718 58,728,462 100.00% 50 58,783,462 70 34,220 C1 - C1 & S amaller - 1300 - 1526 S0 P-68 S0 100.00% S0 S0 71 344,220 C1 - C1 & S amaller - 1300 - 156 ("TN) S0 P-77 S0 S0 100.00% S0 S0 73 343,220 T & D Mains - 10 6-0" (TN) S0 P-77 S0 S0 100.00% S0 S0 74 343,320 T & D Mains - 10 6-0" (TN) S16,677,358 97,78 S3,440 S16,677,358 100.00% S0 F16,77,358 S0 S1,400,00% S0 S16,77,358 S1,400,00% S0 S0 S10 S1,27,258 100.00% S0 <				· ·	1					
66 343_270 C1- tr & Smaller - 1900 1928 50 94 90										
70 34.220 C1- tr & Smaller - 137 - 1956 50 P-70 50 50 100.0% 50 71 34.224 T & D Manne - 16 - 4" (STL) 30 P-71 30 30 100.0% 50 30 73 34.240 T & D Manne - 16 - 4" (STL) 30 P-72 30 30 100.0% 50 30 74 34.220 T & D Manne - 16" to fe" \$16,77,130 97.7 \$5 53,0100 100.0% \$50 \$16,77,59 73 343,320 C1 - 17 (STL) 34 P-77 \$0 \$30 100.0% \$50 \$30 73 343,320 C1 - 17 (STL) 30 P-71 \$0 \$30 100.0% \$50 \$30 74 343,320 C1 - 17 (STL) 30 P-71 \$0 \$30 \$100.00% \$50 \$30 74 343,320 C1 - 17 (STL) \$30 P-74 \$30 \$30 \$100.00% \$50 \$50 \$30 \$30 \$3										
72 332.20 T4 D Mains - D16-8" (STL) 30 P-72 S0 50 100.00% 50 73 342.20 T4 D Mains - PL.6" (STL) 30 P-74 50 51 100.00% 50 74 343.20 T4 D Mains - PL.6" (STL) 30 P-74 50 516.577.459 100.00% 50 516.577.459 74 343.20 T4 D Mains - St" of to ft" 516.577.131 P-77 53.140 53.277.53 100.00% 50 516.577.559 73 343.30 (T-10 Mains - St" of to ft") 50 P-77 50 50 100.00% 50 50 74 343.30 (T-10 Mains - D14.2 (STL) 50 P-79 50 50 100.00% 50 50 74 343.30 T4 D Mains - D14.6 Creater (STL) 50 P-41 50 50 100.00% 50 50 343.30 T4 D Mains - D14.2 (STL) 50 P-41 50 50 100.00% 50 50 344.00 Fe Mains 50.555.727 P-84 50 50.100.00% 50 52.204.765 344.00 Fer Mains 50.555.727 P-87 50 50.100.00% 50 52.204.765					P-70		\$0			
72 332.20 T & D Mains - Di & -Di (Th) \$0 P-73 \$0 \$0 100.00% \$0 74 332.30 T & D Mains - H & Greater \$16,677,313 P-75 \$52,446 \$16,677,659 100.00% \$0 \$15,077,659 74 343.30 C1 - B (Tals - H & Greater \$9,32,913 P-77 \$0 \$0 \$0 \$00.00% \$0 \$9,327,063 73 343.30 C1 - B' (STL) \$0 P-77 \$0 \$0 \$0 \$00.00% \$0 \$9,327,063 73 343.30 C1 - B' (STL) \$0 P-49 \$0 \$0 \$00.00% \$0 \$00.00% 74 34.30 T & D Mains - Di 6 & Greater (STL) \$0 P-40 \$0 \$0 \$0 \$0 74 34.30 T & D Mains - PL 6-12 (STL) \$0 P-41 \$0 \$0 \$0 \$0 \$0 75 34.30 T & D Mains - PL 6-12 (STL) \$0 P-42 \$0 \$0 \$0.000% \$0 \$0.000% 75 346.30 Meters - Plastic Case \$3.50 \$0.000% \$0 \$5.05.71 76 346.30 Meters - Plastic Case \$3.57.53 P-46 \$0 \$5.37.73.53 <										
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113 305.000 Fore Operation Equipment - Non Tele \$19,081 P-119 \$1,399 \$20,480 100.00% \$0 \$20,480 119 397.000 Communication Equipment - Non Tele \$19,081 P-119 \$1,399 \$20,480 100.00% \$0 \$0 \$0 120 397.000 Remote Control & Instrument \$0 P-120 \$0 \$0 100.00% \$0 \$0 \$0 121 397.200 Communication Equip - Tele \$7,000 P-121 \$1,288 \$8,288 100.00% \$0 \$8,288 122 398.000 Miscellaneous Equipment \$152,487 P-122 \$398 \$152,885 100.00% \$0 \$152,885 123 399.000 Other Tangible Equipment \$855,198 P-123 \$0 \$855,198 100.00% \$0 \$855,198 124 TOTAL GENERAL PLANT \$2,315,471 \$324,643 \$2,640,114 \$11,507 \$2,651,621										
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121 397.200 Communication Equip - Tele \$7,000 P-121 \$1,288 \$8,288 100.00% \$0 \$8,288 122 398.000 Miscellaneous Equipment \$152,487 P-122 \$398 \$152,885 100.00% \$0 \$152,885 123 399.000 Other Tangible Equipment \$855,198 P-123 \$0 \$855,198 100.00% \$0 \$855,198 124 TOTAL GENERAL PLANT \$2,315,471 \$324,643 \$2,640,114 \$11,507 \$2,651,621						\$0	\$0			
122 398.000 Miscellaneous Equipment \$152,487 P-122 \$398 \$152,885 100.00% \$0 \$152,885 123 399.000 Other Tangible Equipment \$855,198 P-123 \$0 \$855,198 100.00% \$0 \$855,198 124 TOTAL GENERAL PLANT \$2,315,471 \$2,315,471 \$324,643 \$2,640,114 \$11,507 \$2,651,621			Communication Equip - Tele	\$7,000						
124 TOTAL GENERAL PLANT \$2,315,471 \$324,643 \$2,640,114 \$11,507 \$2,651,621	122	398.000								
		399.000			P-123			100.00%		
125 TOTAL PLANT IN SERVICE \$78,761,467 \$407,987 \$79,169,454 \$11,507 \$79,180,961	124		TOTAL GENERAL PLANT	\$2,315,471		\$324,643	⊅ ∠,640,114		\$11,507	\$2,001,021
	125	I	TOTAL PLANT IN SERVICE	\$78,761,467	1	\$407,987	\$79,169,454		\$11,507	\$79,180,961

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

A Plant Adj: Number Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> <u>E</u> Total Adjustment Adjustment Amount Amount	<u>F</u> <u>G</u> Total Jurisdictional Jurisdictional Adjustments Adjustments
P-2 Organization	301.000	\$6,936	\$0
1. To Include Corporate Allocation		\$6,936	\$0
P-4 Miscellaneous Intangible Plant	303.000	\$10,712	\$0
1. To Include Corporate Allocation		\$10,712	\$0
P-42 Structures and Improvements - WTP	331.000	\$1,479	\$0
1. To Include Corporate Allocation		\$1,479	\$0
P-58 Land and Land Rights - TDP	240,000	0740	60
P-58 Land and Land Rights - TDP 1. To Include Corporate Allocation	340.000	-\$740	\$0 \$0
1. To include Corporate Allocation		-\$740	φυ
P-59 Structures and Improvements - TDP	341,000	\$466	\$0
1. To Include Corporate Allocation		\$466	\$0
P-61 Distribution Reservoirs and Standpipes	342.000	\$201	\$0
1. To Include Corporate Allocation		\$201	\$0
P-68 T & D Mains - 6" to 8"	343.200	\$54,718	
1. To Include Corporate Allocation		\$54,718	\$0
P-75 T & D Mains - 10" to 16"	343.300	\$6,246	\$0
1. To Include Corporate Allocation		\$6,246	\$0
	343.310		\$0
P-76 T & D Mains - 18" & Greater 1. To Include Corporate Allocation	343.310	\$3,140	عنام المعربينية (
1. To include corporate Anocation		\$3,140	ΦŪ
P-92 Hydrants	348.000	\$186	\$0
1. To Include Corporate Allocation		\$186	\$0
			Accounting Schedule: 4 Sponsor: Keith Foster Date: 8/16/2008 Time: 12:16 PM Page: 1 of 3

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A Plant Adj.	<u>C</u> Account	<u>D</u> <u>E</u> Total Adjustment Adjustment	<u>F</u> <u>G</u> Total Jurisdictional Jurisdictional
Number Plant In Service Adjustment Description P-100 S & I - AG	Number 390.300	Amount Amount \$340	Adjustments Adjustments \$0
1. To Include Corporate Allocation		\$340	\$0
P-102 Office Furniture and Equipment	391.000	\$4,903	\$11,507
1. To Include Corporate Allocation		\$4,903	\$0
2. Svc Company Fixed Asset System (PRH)		\$0	\$11,507
P-103 Computer & Peripheral Equipment	391.100	\$78,731	SO SO
1. To Include Corporate Allocation		\$78,731	\$0
P-104 Computer Software	391.200	\$223,494	so.
1. To Include Corporate Allocation		\$223,494	\$0
P-105 Computer Software - Personal	391.300	\$4,335	\$0
1. To Include Corporate Allocation		\$4,335	\$0
P-108 Other Office Equipment	391.600	\$274	\$0
1. To Include Corporate Allocation		\$274	\$0
P-109 Trans Equip - Lt Duty Trucks	392.000	\$1,490	\$0.
1. To Include Corporate Allocation		\$1,490	\$0
P-111 Trans Equip - Autos	392.200	\$5,506	SO
1. To Include Corporate Allocation		\$5,506	\$0
P-114 Tools, Shop and Garage Equipment	394.000	\$2,485	
1. To Include Corporate Allocation		\$2,485	\$0
P-119 Communication Equipment - Non Tele	397.000	\$1,399	SO SO
1. To Include Corporate Allocation		\$1,399	\$0
II	11	I	Accounting Schedule: 4 Sponsor: Keith Foster Date: 8/16/2008 Time: 12:16 PM

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A Plant Ádj. →		<u>C</u> Account	<u>D</u> Adjustment	<u>E</u> Total Adjustment	<u>E</u> Jurisdictional	<u>G</u> Total Jurisdictional
Number	Plant In Service Adjustment Description	Number	Amount	Amount	Adjustments	Adjustments
P-121	Communication Equip - Tele	397.200		\$1,288		\$0
	1. To Include Corporate Allocation		\$1,288		\$0	
P-122	Miscellaneous Equipment	398.000		\$398		\$0
	1. To Include Corporate Allocation		\$398		\$0	
	Total Plant Adjustments			\$407.987		\$11,507

Accounting Schedule: 4 Sponsor: Keith Foster Date: 8/16/2008 Time: 12:16 PM Page: 3 of 3

Missouri - American Water Company Case No. WR-2008-0311 St. Charles Water District Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Depreciation Expense

Line	<u>A</u> Account	n a B anana	<u>C</u> MO Adjusted	D Depreciation	
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
1	004.000		¢¢ 02¢	0.00%	\$0
2	301.000	Organization	\$6,936 \$12,572	0.00%	\$0 \$0
3	302.000	Franchises and Consents Miscellaneous Intangible Plant	\$12,572 \$64,835	0.00%	\$0 \$0
4	303.000	TOTAL PLANT INTANGIBLE	\$84,343	0.00 /0	\$0
5		TOTAL PLANT INTANGIBLE	\$04,545		ΨΟ
6		SOURCE OF SUPPLY PLANT			
7	310.000	Land and Land Rights - SSP	\$5,308	0.00%	\$0
8	311.000	Structures and Improvements - SSP	\$2,150	2.45%	\$53
9	312.000	Collecting & Impounding Reservoirs	\$0	1.25%	\$0
10	313.000	Lake, River and Other Intakes	\$0	1.77%	\$0
11	314.000	Wells and Springs	\$0	1.67%	\$0
12	315.000	Infiltration Galleries and Tunnels	\$0	1.67%	\$0
13	316.000	Supply Mains	\$0	1.60%	\$0
14	316.100	Supply Mains - Other	\$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%	<u>\$0</u>
19		TOTAL SOURCE OF SUPPLY PLANT	\$7,458		\$53
20	·	PUMPING PLANT			
20	320.000	Land and Land Rights - PP	\$1,193	0.00%	\$0
22	321.000	Structures and Improvements - PP	\$1,471,853	1.73%	\$25,463
23	321.100	S & I - Pumps (STL)	\$0	1.73%	\$0
23	321.200	S & I - Boosters	\$268,719	1.73%	\$4,649
25	322.000	Boiler Plant Equipment	\$0	2.00%	\$0
26	323.100	Power Generation Equipment	\$250,571	2.00%	\$5,011
27	323.200	Power Generation Equip Other	\$0	2.00%	\$0
28	324.000	Steam Pumping Equipment	\$0	0.00%	\$0
29	325.000	Electric Pumping Equipment	\$2,298,179	2.44%	\$56,076
30	325.100	Pumping Equipment - Pre '46	\$0	2.44%	\$0
31	325.200	Pumping Equipment - Post '46	\$0	2.44%	\$0
32	325.300	Pumping Equipment - Booster	\$0	2.44%	\$0
33	326.000	Diesel Pumping Equipment	\$0	2.44%	\$0
34	326.100	Diesel Pumping Equipment - Stratman	\$0	2.44%	\$0
35	326.200	Diesel Pumping Equip - Central	\$0	2.44%	\$0
36	327.000	Hydraulic Pumping Equipment	\$0	2.44%	\$0
37	328.100	Other Pumping Equipment	\$72,051	2.44%	\$1,758
38	328.200	TD Pumping Equipment	\$0	2.44%	\$0
39	520.200	TOTAL PUMPING PLANT	\$4,362,566		\$92,957
40		WATER TREATMENT PLANT			
40	220 000	Land and Land Rights - WTP	\$5,372	0.00%	\$0
41 42	330.000 331.000	Structures and Improvements - WTP	\$5,372		•
42	1 331.000		1 41,410	Sponso	g Schedule: §24 r: Keith Foster ate: 8/16/2008

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Missouri - American Water Company Case No. WR-2008-0311 St. Charles Water District Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Depreciation Expense

Line Number	<u>A</u> Account Number	B Plant Account Description	Contractional	Depreciation Rate	E Depreciation Expense
43	331.100	S & I - North Plant	\$0	1.63%	\$0
44	331.200	S & I - Central 1 & 2	\$0	1.63%	\$0
45	331.300	S & I - Central 3	\$0	1.63%	\$0
46	331.400	S & I - South Plant	\$0	1.63%	\$0
47	331.500	S & I - Meramec	\$0	1.63%	\$0
48	332.000	WT Equipment-Non-Media	\$16,283	2.78%	\$453
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	\$0	2.78%	\$0
56		TOTAL WATER TREATMENT PLANT	\$23,134		\$477
57		TRANSMISSION & DIST. PLANT	\$244.420	0.000/	\$0
58	340.000	Land and Land Rights - TDP	\$314,130	0.00%	
59	341.000	Structures and Improvements - TDP	\$945,342	2.67% 0.00%	\$25,241 \$0
60	341.100	S & I - Spec Cross	\$0		\$0 \$36,483
61	342.000	Distribution Reservoirs and Standpipes	\$1,621,471	2.25% 2.25%	\$3,233
62	342.100	Rsvr & Standpipe - Elev	\$143,692		\$3,233 \$0
63	342.200	Rsvr & Standpipe - Ground	\$0 \$10 E07 452	2.25%	\$0 \$247,612
64	343.000	Trans and Distr Mains - Not Classified	\$16,507,453	1.50%	\$8,538
65	343.110	T & D Mains - 4" & Less	\$569,233	1.50% 1.50%	\$8,538 \$0
66	343.120	T & D Mains - AC 4" (STL)	\$0 \$0	1.50%	\$0 \$0
67	343.130	T & D Mains - Galv 1 (STL)			\$131,752
68	343.200	T & D Mains - 6" to 8"	\$8,783,462	1.50% 1.50%	\$131,752 \$0
69	343.210	CI - 10" & Smaller - 1900 - 1928	\$0 \$0	1.50%	\$0 \$0
70	343.220	CI - 10" & Smaller - 1929 - 1956	\$0 \$0	1.50%	\$0 \$0
71	343.230	CI - 10" & Smaller - 1957 - 1993	\$0 \$0	1.50%	\$0 \$0
72	343.240	T & D Mains - DI 6-8" (STL)	\$0 \$0	1.50%	\$0 \$0
73	343.250	T & D Mains - DI 6-10" (TN)	\$0 \$0	1.50%	\$0 \$0
74	343.260	T & D Mains - PL 6-8" (STL)	1	1.50%	\$250,163
75	343.300	T & D Mains - 10" to 16"	\$16,677,559		\$139,906
76	343.310	T & D Mains - 18" & Greater	\$9,327,053	1.50%	\$139,900 \$0
77	343.320	CI - 12" (STL)	\$0 \$0	1.50% 1.50%	\$0 \$0
78	343.330	CI - 16" (STL)	\$0 \$0	1.50%	\$0 \$0
79	343.340	T & D Mains - DI 12 (STL)	\$0 \$0	1.50%	\$0 \$0
80	343.350	T & D Mains - DI 16 & Greater (STL)	\$0 \$0	1.50%	\$0 \$0
81	343.360	T & D Mains - LJ 20 (STL)	\$0 \$0	1.50%	\$0 \$0
82	343.370	T & D Mains - PL 6-12 (STL)	\$0 \$306,584	1.50%	\$0 \$4,599
83	344.000	Fire Mains	\$6,555,720	3.08%	\$201,916
84 95	345.000	Services	\$2,024,705	3.08 <i>%</i> 2.43%	\$49,200
85	346.100	Meters - Bronze Case	\$2,024,705		
86	346.200	Meters - Plastic Case	1 D		g Schedule: 5 ^{\$0} r: Keith Foster
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Missouri - American Water Company Case No. WR-2008-0311 St. Charles Water District Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Depreciation Expense

	A	Barrier Barrier B	Ē	D	<u> </u>
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
87	346.300	Meters - Others	\$179,743	2.43%	\$4,368
88	346.400	Meters - Remote (ARBs)	\$0	2.43%	\$0
89	346.500	Meter Vault	\$1,553	2.43%	\$38
90	347.100	Meter Installations	\$3,783,899	2.43%	\$91,949
91	347.200	Meter Install - Other	\$0	2.43%	\$0
92	348.000	Hydrants	\$4,310,240	1.92%	\$82,757
93	349.000	Other Transmission & Distribution Plant	\$0	2.00%	<u>\$0</u>
94		TOTAL TRANSMISSION & DIST. PLANT	\$72,051,839		\$1,277,755
95		GENERAL PLANT			
96	389.000	Land and Land Rights - GP	\$0	0.00%	\$0
97	390.000	S & I - Store, Shop & Garage	\$50,451	2.40%	\$1,211
98	390.100	S & I - Office	\$357,490	2.40%	\$8,580
99	390.200	S & I - Leasehold	\$0	5.00%	\$0
100	390.300	S & I - AG	\$340	5.00%	\$17
101	390.400	S & I - Misc	\$4,691	2.40%	\$113
102	391.000	Office Furniture and Equipment	\$89,256	4.00%	\$3,570
103	391.100	Computer & Peripheral Equipment	\$207,091	14.29%	\$29,593
104	391.200	Computer Software	\$236,620	14.29%	\$33,813
105	391.300	Computer Software - Personal	\$112,925	14.29%	\$16,137
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	\$274	6.67%	\$18
109	392.000	Trans Equip - Lt Duty Trucks	\$148,165	0.00%	\$0
110	392.100	Trans Equip - Hvy Duty Trucks	\$0	8.33%	\$0
111	392.200	Trans Equip - Autos	\$5,506	0.00%	\$0
112	392.300	Trans Equip - Other	\$860	0.00%	\$0
113	393.000	Stores Equipment	\$907	2.86%	\$26
114	394.000	Tools, Shop and Garage Equipment	\$268,924	5.00%	\$13,446
115	394.100	Tools, Shop & Garage - Other	\$0	5.00%	\$0
116	395.000	Laboratory Equipment	\$4,437	4.00%	\$177
117	395.100	Laboratory Equipment - Other	\$0	4.00%	\$0
118	396.000	Power Operated Equipment	\$126,833	6.82%	\$8,650
119	397.000	Communication Equipment - Non Tele	\$20,480	5.00%	\$1,024
120	397.100	Remote Control & Instrument	\$0	6.67%	\$0
121	397.200	Communication Equip - Tele	\$8,288	6.67%	\$553
122	398.000	Miscellaneous Equipment	\$152,885	5.00%	\$7,644
123	399.000	Other Tangible Equipment	\$855,198	5.00%	\$42,760
124		TOTAL GENERAL PLANT	\$2,651,621		\$167,332
125		Total Depreciation	\$79,180,961		\$1,538,574

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

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	A		c	2		Ĕ	G		
Line	Account	Constanting Decoderation	Total Reserve	Adjust Number	Adjustments	As Adjusted Reserve	Jurisdictional Allocations	durisdictional Adjustments	MO Adjusted Jurisdictional
Number 1	Number	Depreciation Reserve Description	Reserve			iteseive	Pulocations		
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	302.000	Franchises and Consents	\$0 \$306,586	R-3 R-4	\$0 \$12,527	\$0 \$319,113	100.00% 100.00%	\$0 \$0	\$0 \$319,113
4 5	303.000	Miscellaneous Intangible Plant	\$306,586	N-4	\$12,527	\$319,113	100.00 %	\$0	\$319,113
Ŭ					. ,				
6		SOURCE OF SUPPLY PLANT					100.00%	\$0	\$0
7	310.000 311.000	Land and Land Rights - SSP Structures and Improvements - SSP	\$0 \$17	R-7 R-8	\$0 \$0	\$0 \$17	100.00% 100.00%	\$0	\$17
8 9	312.000	Collecting & Impounding Reservoirs	\$0	R-9	\$0	\$0	100.00%	\$0	\$0
10	313.000	Lake, River and Other Intakes	\$0	R-10	\$0	\$0	100.00%	\$0	\$0
11	314.000	Wells and Springs	\$0	R-11	\$0	\$0	100.00%	\$0	\$0
12	315.000	Infiltration Galleries and Tunnels	\$0 \$0	R-12	\$0 \$0	\$0 \$0	100.00% 100.00%	\$0 \$0	\$0 \$0
13 14	316.000 316.100	Supply Mains Supply Mains - Other	\$0 \$0	R-13 R-14	\$0	\$0	100.00%	\$0	\$0
14	316.200	Supply Mains - Central Plant	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16	316.300	Supply Mains - South Plant	\$0	R-16	\$0	\$0	100.00%	\$0	\$0
17	316.400	Supply Mains - Meramec Plant	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18	317.000	Other Water Source Plant	\$0	R-18	\$0	\$0	100.00%	\$0 \$0	\$0 \$17
19		TOTAL SOURCE OF SUPPLY PLANT	\$17	1	\$0	\$17		5 0	\$17
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	\$288,423	R-22	\$0	\$288,423	100.00%	\$0	\$288,423
23	321.100	S & I - Pumps (STL)	\$0	R-23 R-24	\$0 \$0	\$0 \$2,138	100.00% 100.00%	\$0 \$0	\$0 \$2,138
24 25	321.200 322.000	S & I - Boosters Boiler Plant Equipment	\$2,138 \$0	R-24 R-25	\$0	\$2,150	100.00%	\$0	\$0
25 26	323.100	Power Generation Equipment	\$8,581	R-26	\$0	\$8,581	100.00%	\$0	\$8,581
27	323.200	Power Generation Equip Other	\$54,779	R-27	\$0	\$54,779	100.00%	\$0	\$54,779
28	324.000	Steam Pumping Equipment	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	325.000	Electric Pumping Equipment	\$788,279	R-29	\$0	\$788,279	100.00%	\$0 \$0	\$788,279 \$0
30	325.100	Pumping Equipment - Pre '46	\$0 \$0	R-30 R-31	\$0 \$0.	\$0 \$0	100.00% 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	\$0	R-33	\$0	\$0	100.00%	\$0	\$0
34	326.100	Diesel Pumping Equipment - Stratman	- \$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	326.200	Diesel Pumping Equip - Central	\$0	R-35	\$0	\$0	100.00%	\$0 \$0	\$0 \$0
36	327.000	Hydraulic Pumping Equipment	\$0 \$5,293	R-36 R-37	\$0 \$0	\$0 \$5,293	100.00% 100.00%	\$0 \$0	\$5,293
37 38	328.100 328.200	Other Pumping Equipment TD Pumping Equipment	\$0	R-38	\$0	\$0,250	100.00%	\$0	\$0
39	320.200	TOTAL PUMPING PLANT	\$1,147,493		\$0	\$1,147,493		\$0	\$1,147,493
				Į	ļ				
40		WATER TREATMENT PLANT	\$0	R-41	\$0	\$0	100.00%	\$0	\$0
41 42	330.000 331.000	Land and Land Rights - WTP Structures and Improvements - WTP	\$0	R-42	\$10	\$10	100.00%	\$0	\$10
42	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 \$0
46	331.400	S & I - South Plant	\$0 \$0	R-46 R-47	\$0 \$0	\$0 \$0	100.00% 100.00%	\$0	\$0
47	331.500 332.000	S & I - Meramec WT Equipment-Non-Media	\$4,439	R-47 R-48	\$0	\$4,439	100.00%	\$0	\$4,439
48 49	332.000	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 \$0	R-53 R-54	\$0 \$0	\$0 \$0	100.00% 100.00%	\$0	\$0
54 55	332.600 332.700	Other P/E Hand Equipment Equipment Filter Media	\$0	R-54	\$0_	\$0	100.00%	\$0	\$0
56	002.700	TOTAL WATER TREATMENT PLANT	\$4,439		\$10	\$4,449		\$0	\$4,449
					1				
57 58	340.000	TRANSMISSION & DIST. PLANT Land and Land Rights - TDP	\$0	R-58	\$0	\$0	100.00%	\$0	\$0
58 59	340.000	Structures and Improvements - TDP	\$357,180	R-59	\$4	\$357,184	100.00%	\$0	\$357,184
60	341.100	S & I - Spec Cross	\$0	R-60	\$0	\$0	100.00%	\$0	\$0
61	342.000	Distribution Reservoirs and Standpipes	\$683,986	R-61	\$1	\$683,987	100.00%	\$0	\$683,987
62	342.100	Rsvr & Standpipe - Elev	\$14,882	R-62	\$0 \$0	\$14,882 \$0	100.00% 100.00%	\$0 \$0	\$14,882 \$0
63 64	342.200 343.000	Rsvr & Standpipe - Ground Trans and Distr Mains - Not Classified	\$0 \$6,126,356	R-63 R-64	-\$583	\$6,125,773		\$0	\$6,125,773
	040.000	Liture and Bled manie - Not Aldeshied	+-,.10,000		, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			

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

Line	Account	9	C Total	<u>D</u> Adjust	E	E As Adjusted	<u>g</u> Jurisdictional	<u>H</u> Juristlictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number R-65	Adjustments \$0	Reserve \$14,982	Allocations 100.00%	Adjustments \$0	Jurisdictional \$14,982
65 66	343.110 343.120	T & D Mains - 4 & Less T & D Mains - AC 4" (STL)	\$14,982 \$0	R-66	\$0 \$0	\$14,982	100.00%	\$0	\$14,382
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"	\$439,964	R-68	\$291	\$440,255	100.00%	\$0	\$440,255
69	343.210	Cl - 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	Cl - 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	\$0 \$0	100.00% 100.00%	\$0 \$0	\$0 \$0
73	343.250 343.260	T & D Mains - DI 6-10" (TN) T & D Mains - PL 6-8" (STL)	\$0 \$0	R-73 R-74	\$0 \$0	\$0 \$0	100.00%	\$0	\$0
74 75	343.260	T & D Mains - 10" to 16"	\$906,631	R-74	\$38	\$906,669	100.00%	\$0	\$906,669
76	343.300	T & D Mains - 18" & Greater	\$527,165	R-76	\$15	\$527,180	100.00%	\$0	\$527,180
77	343.320	Cl - 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	\$43,311	R-83	\$0	\$43,311	100.00%	\$0	\$43,311
84	345.000	Services	\$2,111,582	R-84	\$0	\$2,111,582	100.00%	\$0	\$2,111,582
85	346.100	Meters - Bronze Case	\$147,407	R-85	-\$13	\$147,394	100.00%	\$0	\$147,394
86	346.200	Meters - Plastic Case	\$0	R-86	• \$0	\$0	100.00% 100.00%	\$0 \$0	\$0 \$207.035
87	346.300	Meters - Others	\$207,035	R-87	\$0 \$0	\$207,035 \$0	100.00%	\$0	\$207,035
88	346.400	Meters - Remote (ARBs)	\$0 \$7	R-88 R-89	\$0 \$0	\$0 \$7	100.00%	\$0	\$7
89	346.500 347.100	Meter Vault Meter Installations	\$7 \$376,174	R-09	\$0	\$376,174	100.00%	\$0	\$376,174
90 91	347.100	Meter Install - Other	\$388,359	R-91	\$0	\$388,359	100.00%	\$0	\$388,359
92	348.000	Hydrants	\$1,234,995	R-92	\$2	\$1,234,997	100.00%	\$0	\$1,234,997
93	349.000	Other Transmission & Distribution Plant	-\$2,677	R-93	\$0	-\$2,677	100.00%	\$0	-\$2,677
94	0.000	TOTAL TRANSMISSION & DIST. PLANT	\$13,577,339		-\$245	\$13,577,094		\$0	\$13,577,094
95		GENERAL PLANT				* 0	400.00%	\$0	\$0
96	389.000	Land and Land Rights - GP	\$0	R-96 R-97	\$0 \$0	\$0 \$3,778	100.00% 100.00%	\$0	\$3,778
97	390.000	S & I - Store, Shop & Garage	\$3,778 \$141,781	R-97	-\$5,902	\$135,879	100.00%	\$0	\$135,879
98 99	390.100 390.200	S & I - Office S & I - Leasehold	\$141,781	R-99	-\$0,302	-\$17	100.00%	\$0	-\$17
100	390.300	S & I - AG	\$0	R-100	\$3	\$3	100.00%	\$0	\$3
100	390.400	S&I - Misc	\$67	R-101	\$0	\$67	100.00%	\$0	\$67
102	391.000	Office Furniture and Equipment	-\$21,732	R-102	\$789	-\$20,943	100.00%	\$212	-\$20,731
103	391.100	Computer & Peripheral Equipment	\$11,536	R-103	\$7,067	\$18,603	100.00%	\$0	\$18,603
104	391.200	Computer Software	-\$249	R-104	\$135,282	\$135,033	100.00%	\$0	\$135,033
105	391.300	Computer Software - Personal	\$25,460	R-105	\$1,545	\$27,005	100.00%	\$0	\$27,005
106	391.400	Computer Software Other	\$0	R-106	\$0	\$0	100.00%	\$0	\$0
107	391.500	Data Handling Equipment	\$0	R-107	\$0	\$0	100.00%	\$0	\$0
108	391.600	Other Office Equipment	\$0	R-108	\$106	\$106	100.00%	\$0	\$106
109	392.000	Trans Equip - Lt Duty Trucks	\$130,915	R-109	\$2,471	\$133,386	100.00%	\$0 \$0	\$133,386 \$0
110	392.100	Trans Equip - Hvy Duty Trucks	\$0	R-110	\$0 \$5,859	\$0 \$19,255	100.00% 100.00%	\$0 \$0	\$0 \$19,255
111	392.200	Trans Equip - Autos	\$13,396 \$100	R-111 R-112	\$0,859 \$0	\$19,255	100.00%	\$0	\$100
112	392.300	Trans Equip - Other	\$934	R-112	\$0	\$934	100.00%	\$0	\$934
113 114	393.000 394.000	Stores Equipment Tools, Shop and Garage Equipment	\$68,548	R-114	\$250	\$68,798	100.00%	\$0	\$68,798
115	394.000	Tools, Shop & Garage - Other	\$221	R-115	\$0	\$221	100.00%	\$0	\$221
116	395.000	Laboratory Equipment	\$5,533	R-116	\$0	\$5,533	100.00%	\$0	\$5,533
117	395.100	Laboratory Equipment - Other	\$0	R-117	\$0	\$0	100.00%	\$0	\$0
118	396,000	Power Operated Equipment	\$49,669	R-118	\$0	\$49,669	100.00%	\$0	\$49,669
119	397.000	Communication Equipment - Non Tele	\$4,104	R-119	\$466	\$4,570	100.00%	\$0	\$4,570
120	397.100	Remote Control & Instrument	\$0	R-120	\$0	\$0	100.00%	\$0	\$0
121	397.200	Communication Equip - Tele	\$18,322	R-121	\$602	\$18,924	100.00%	\$0	\$18,924
122	398.000	Miscellaneous Equipment	\$28,630	R-122	\$132	\$28,762	100.00%	\$0	\$28,762
123	399.000	Other Tangible Equipment	\$241,876	R-123	\$0	\$241,876	100.00%	\$0	\$241,876
124			\$722,889	1	\$148,653	\$871,542		\$212	\$871,754
125		I TOTAL DEPRECIATION RESERVE	\$15,758,763		\$160,945	\$15,919,708		\$2(2	\$15,919,920

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<u>A</u> Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	DE Total Adjustment Adjustment Amount Amount	E <u>G</u> Total Jurisdictional Adjustments Adjustments
R-4	Miscellaneous Intangible Plant	303.000	\$12,527	
	1. To Include Corporate Allocation		\$12,527	\$0
R-42	Structures and Improvements - WTP	331.000	\$10	\$0
	1. To Include Corporate Allocation		\$10	\$0
R-59	Structures and Improvements - TDP	341.000	54	\$0
	1. To Include Corporate Allocation		\$4	\$0
R-61	Distribution Reservoirs and Standpipes	342.000	S1	\$0
	1. To Include Corporate Allocation		\$1	\$0
R-64	Trans and Distr Mains - Not Classified	343.000	-\$583	SD.
	1. To Include Corporate Allocation		-\$583	\$0
R-68	T & D Mains - 6" to 8"	343.200	5291	solution see and solutions \$0
R-00	1. To Include Corporate Allocation	343.200	\$291	\$0
R-75	T & D Mains - 10" to 16"	343.300	\$ <u>38</u>	\$0
	1. To Include Corporate Allocation		\$38	\$0
R-76	T & D Mains - 18" & Greater	343.310	\$15	ting \$0
	1. To Include Corporate Allocation		\$15	\$0
R-85	Meters - Bronze Case	346.100	.\$1 3	singeling and the \$0
	1. To Include Corporate Allocation		-\$13	\$0
R-92	Hydrants	348.000	ntranslation of the second	s
	1. To Include Corporate Allocation		\$2	\$0
R-98	S & I - Office	390.100	-\$5,902	\$0 Accounting Schedule: 7 Sponsor: Keith Foster Date: 8/16/2008 Time: 12:17 PM Page: 1 of 3

A B Reserve Adjustment Accumulated Depreciation Reserve Number Adjustments Description	C Account Number	D E Total Adjustment Adjustment Amount Amount	E <u>G</u> Total Jurisdictional Jurisdictional Adjustments Adjustments
1. To Include Corporate Allocation		-\$5,902	\$0
R-99 S&I-Leasehold 1. To Include Corporate Allocation	390.200	inneninnennen -\$17 -\$17	\$0 \$0
R-100 S & I - AG 1. To Include Corporate Allocation	390.300	\$3	\$0 \$0
R-102 Office Furniture and Equipment	391.000	\$789	\$212
1. To Include Corporate Allocation		\$789	\$0
2. Svc Company Fixed Asset System (PRH)		\$0	\$212
R-403 Computer & Peripheral Equipment	391.100	\$7,067	\$0
1. To Include Corporate Allocation		\$7,067	\$0
R-104 Computer Software	391.200	\$135,282	\$0
1. To Include Corporate Allocation	0011200	\$135,282	\$0
R-105 Computer Software - Personal	391.300	\$1,545	\$0
1. To Include Corporate Allocation		\$1,545	\$0
R-108 Other Office Equipment	391.600	\$106	\$0
1. To Include Corporate Allocation		\$106	\$0
R-109 Trans Equip - Lt Duty Trucks	392.000	\$2,471	\$0
1. To Include Corporate Allocation		\$2,471	\$0
R-111 Trans Equip - Autos	392.200	\$5,859	SO.
1. To Include Corporate Allocation		\$5,859	\$0
R-114 Tools, Shop and Garage Equipment	394.000	animmedia minimmense \$250	SO.
II	II	ll l	Accounting Schedule: 7

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A	B B	<u>C</u>	₽	<u>E</u> Total	E	<u>G</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	1. To Include Corporate Allocation	Number	\$250	Amount	\$0	Aujusunenta
R-119	Communication Equipment - Non Tele	397.000		\$466		\$0
	1. To Include Corporate Allocation		\$466		\$0	
R-121	Communication Equip - Tele	397.200		\$602		\$0
	1. To Include Corporate Allocation		\$602		\$0	
R-122	Miscellaneous Equipment	398.000		\$132		\$0
	1. To Include Corporate Allocation		\$132		\$0	
•	Total Reserve Adjustments			\$160,945		\$212

Accounting Schedule: 7 Sponsor: Keith Foster Date: 8/16/2008 Time: 12:17 PM Page: 3 of 3

Missouri - American Water Company Case No. WR-2008-0311 St. Charles Water District Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Cash Working Capital

Line	an An Barana	<u>B</u> Test Year	<u>C</u> Revenue	<u>D</u> Expense	<u>E</u> Net Lag	<u>F</u> Factor	CWC Req
Number	Description	Adj. Expenses	Lag	Lag	C - D	(Col E / 365)	
1	OPERATION AND MAINT. EXPENSE						A /A = AA
2	Base Payroli	\$579,000	39.92	13.00	26.92	0.073753	\$42,703
3	FICA - Employee Portion	\$64,164	39.92	16.19	23.73	0.065014	\$4,172
4	Income Taxes Withheld	\$285,447	39.92	16.19	23.73	0.065014	\$18,558
5	Fuel & Power	\$37,199	39.92	37.20	2.72	0.007452	\$277
6	Chemicals	\$0	39.92	39.92	0.00	0.000000	\$0 \$0
7	Materials & Supplies	\$166,080	39.92	39.92	0.00	0.000000	\$0
8	Purchased Water	\$0	39.92	42.45	-2.53	-0.006932	\$0
9	Management Fees	\$889,875	39.92	21.41	18.51	0.050712	\$45,127
10	Group Insurance	\$265,043	39.92	-7.50	47.42	0.129918	\$34,434
11	OPEB's	\$35,827	39.92	3.41	36.51	0.100027	\$3,584
12	Pensions	\$92,221	39.92	17.58	22.34	0.061205	\$5,644
13	401 (k) - Employer Match	\$20,710	39.92	38.82	1.10	0.003014	\$62
14	Insurance Other Than Group	\$135,285	39.92	42.44	-2.52	-0.006904	-\$934
15	Uncollectible Accounts	\$27,348	39.92	39.92	0.00	0.000000	\$0
16	Rents	\$25,644	39.92	-9.96	49.88	0.136658	\$3,504
17	Cash Vouchers	\$929,369	39.92	21.41	18.51	0.050712	\$47,130
18	TOTAL OPERATION AND MAINT. EXPENSE	\$3,553,212					\$204,261
19	TAXES						
20	FICA - Employer Portion	\$64,164	39.92	16.19	23.73	0.065014	\$4,172
21	Federal Unemployment	\$1,629	39.92	76.38	-36.46	-0.099890	-\$163
22	State Unemployment	\$4,104	39.92	76.38	-36.46	-0.099890	-\$410
23	Property Taxes	\$688,129	39.92	182.50	-142.58	-0.390630	-\$268,804
24	Corporate Franchise	\$12,953	39.92	-77.50	117.42	0.321699	\$4,167
25	PSC Assessment	\$57,101	39.92	-31.63	71.55	0.196027	\$11,193
26	Gross Receipts Tax	\$0	23.16	47.37	-24.21	-0.066329	\$0
27	Sales Tax	\$0	0.00	8.12	-8.12	-0.022247	\$0
28	Missouri Primacy Fees	\$0	23.16	243.50	-220.34	-0.603671	\$0
29	TOTAL TAXES	\$828,080					-\$249,845
30	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$45,584
24	TAX OFFERT FROM RATE RASE						
31	TAX OFFSET FROM RATE BASE	\$1,017,547	39.92	37.00	2.92	0.008000	\$8,140
32	Federal Tax Offset		39.92 39.92	58.95	-19.03	-0.052137	-\$8,337
33	State Tax Offset	\$159,900			-19.03	0.000000	-\$0,337 \$0
34	City Tax Offset	\$0	0.00	0.00		-0.188849	əu \$274,754-
35	Interest Expense Offset	\$1,454,889	39.92	108.85	-68.93	-0.100049	-\$274,951
36	TOTAL OFFSET FROM RATE BASE	\$2,632,336					-7214,951
* * 37	TOTAL CASH WORKING CAPITAL REQUIRED	L				L	-\$320,535

Line		<u>B</u> Total Test	<u>C</u> Test Year	D Test Year	Ē	E Total Company	<u>G</u> Jurisdictional	H MO Final Adj	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	\$9,656,793	See Note (1)	See Note (1)	See Note (1)	\$9,656,793	\$644,229	\$10,301,022	See Note (1)	See Note (1)
2	TOTAL SOURCE OF SUPPLY EXPENSES	\$88,157	\$244	\$87,913	-\$76,057	\$12,100	\$0	\$12,100	\$274	\$11,826
3	TOTAL PUMPING EXPENSES	\$82,852	\$20,410	\$62,442	\$5,441	\$88,293	\$0	\$88,293	\$26,079	\$62,214
4	TOTAL WATER TREATMENT EXPENSES	\$246	\$43	\$203	\$0	\$246	\$0	\$246	\$43	\$203
5	TOTAL TRANSMISSION & DIST. EXPENSES	\$510,388	\$362,747	\$147,641	\$76,586	\$586,974	\$0	\$586,974	\$408,793	\$178,181
6	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$495,741	\$301,616	\$194,125	\$24,459	\$520,200	\$0	\$520,200	\$342,651	\$177,549
7	TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	TOTAL ADMIN. & GENERAL EXPENSES	\$3,211,939	\$2,487,086	\$724,853	-\$10,422	\$3,201,517	-\$856,118	\$2,345,399	\$1,625,685	\$719,714
10	TOTAL DEPRECIATION EXPENSE	\$1,144,932	See Note (1)	See Note (1)	See Note (1)	\$1,144,932	\$70,943	\$1,215,875	See Note (1)	See Note (1)
11	TOTAL OTHER OPERATING EXPENSE	\$801,058	\$0	\$801,058	\$50,263	\$851,321	\$0	\$851,321	-\$243	\$851,564
12	TOTAL OPERATING & MAINT. EXPENSE	\$6,335,313	\$3,172,146	\$2,018,235	\$70,270	\$6,405,583	-\$785,175	\$5,620,408	\$2,403,282	\$2,001,251
13										
13	NET INCOME BEFORE TAXES	\$3,321,480	\$0	\$0	\$0	\$3,251,210	\$1,429,404	\$4,680,614	\$0	\$0
14	TOTAL INCOME TAXES	\$0	See Note (1)	See Note (1)	See Note (1)	\$0	\$1,268,123	\$1,268,123	See Note (1)	See Note (1)
15	TOTAL DEFERRED INCOME TAXES	\$362,561	See Note (1)	See Note (1)	See Note (1)	\$362,561	-\$400,302	-\$37,741	See Note (1)	See Note (1).
-					L			L	<u> </u>	
16	NET OPERATING INCOME	\$2,958,919	\$0	\$0	\$0	\$2,888,649	\$561,583	\$3,450,232	\$0	\$0

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

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Line Number :	Account Number	Income Description	Test Year Total	Test Year Labor	Test Year Non Labor	Adjust. Number	Total Company Adjustments	Total Company . Adjusted		Jurisdictional Adjustments	MO Final Adj Jurisdictional	MO Adj.	MO Adj. Juris.
			(D+E)	Labor	Horr Editori	Number	(From Adj. Sch.)		MIDGEGOIS	(From Adj. Sch.)		Juris. Labor	Non Labor f = K
Rev-1		OPERATING REVENUES											
Rev-2	461.100	Residential	\$8,022,661	See note (1)	See note (1)	Rev-2	See note (1)	\$8,022,661	100.00%	\$471,665	\$8,494,326	See note (1)	See note (1)
Rev-3	461.200	Commercial	\$951,476			Rev-3		\$951,476	100.00%	\$159,071	\$1,110,547		
Rev-4	461.300	Industrial	\$1,822			Rev-4		\$1,822	100.00%	\$192	\$2,014		~
Rev-5 Rev-6	462.000	Private Fire	\$137,920			Rev-5		\$137,920	100.00%	\$9,691	\$147,611		
Rev-6	463.000 464.000	Public Fire Public Authorities	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7	464.000	Sales for Resale	\$203,463 \$0			Rev-7		\$203,463	100.00%	\$55,710	\$259,173		
Rev-9	467.000	Misc Sales Billed	-\$62			Rev-8		\$0	100.00%	\$0	\$0		
Rev-10	468.000	Misc. Unmetered Revenues	\$74,105			Rev-9 Rev-10		-\$62 \$74.105	100.00% 100.00%	\$0	-\$62		
Rev-11	469,000	Miscellaneous Service Revenues	\$265,408			Rev-10		\$265,408	100.00%	-\$56,475	\$17,630		
Rev-12	493.000	Other Water Revenue - Oper. Rev.	\$0			Rev-12	1	\$205,408	100.00%	\$4,375 \$0	\$269,783 \$0		
Rev-13		TOTAL OPERATING REVENUES	\$9,656,793			/			100.0078	\$644.229	\$10.301.022	1	
								4 9,999,799		#UTT, LL3	\$10,001,022		
1		SOURCE OF SUPPLY EXPENSES								-			
2	600.000	Supervision & Engineering Oper SS	\$0	\$0	\$0	E-2	\$0	\$0	100.00%	\$0	\$0	\$0	so
3	601.000	Labor & Exp Oper - Labor & Misc	\$7,423	. \$0	\$7,423	E-3	\$0	\$7,423	100.00%	\$0	\$7,423	\$0	\$7.423
4	602.000	Purchased Water	\$76,087	\$0	\$76,087	E-4	-\$76,087	\$0	100.00%	\$0	\$0	\$0	\$0
5	603.100	Misc Exp Oper - Fuel & Power	\$0	\$0	\$0	E-5	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	603.200 604.000	Misc Exp Oper Bosto	\$1,225	\$0	\$1,225	E-6	\$0	\$1,225	100.00%	\$0	\$1,225	\$0	\$1,225
8	610.000	Rents Super & Eng Mtce	\$0	\$0	\$0	E-7	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	611.000	Structures & Improvments Mtce	\$0 \$0	\$0 \$0	\$0 \$0	E-8 E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10	612.000	Collect & Impound Reservors Mice	\$0	\$0 \$0	\$0	E-9 E-10	\$0 \$0	\$0 \$0	100.00% 100.00%	\$0	\$0	\$0	\$0
11	613.000	Lake, River & Other Intakes Mtce	\$0	\$0	\$0	E-11	\$0	\$0	100.00%	\$0 \$0	\$0 \$0	\$0 \$0	\$0
12	614.000	Wells & Springs Mtce	\$0	\$0	\$0	E-12	\$0	\$0	100.00%	\$0	\$0	\$0 \$0	\$0 \$0
13	615.000	Infiltration Galleries & Tunnels Mtce	\$0	\$0	\$0	E-13	\$0	\$0	100.00%	\$0	\$0 \$0	\$0	\$0
14	616.000	Supply Mains Mtce	\$0	\$0	\$0	E-14	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
15	617.000	Misc Plant Mtce - Labor & Mtce	\$3,422	\$244	\$3,178	E-15	\$30	\$3,452	100.00%	\$0	\$3,452	\$274	\$3,178
16		TOTAL SOURCE OF SUPPLY EXPENSES	\$88,157	\$244	\$87,913		-\$76,057	\$12,100		\$0	\$12,100	- \$274	\$11,826
						1							
17		PUMPING EXPENSES				1							
18 19	620.000 622.000	Supervision & Engineering Oper Power Production Expense	\$0	\$0	\$0	E-18	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
20	623.000	Power Production Expense Purchased Power	\$0	\$0	\$0	E-19	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
20	624.000	Pumping Expense - Labor	\$37,399 \$20,410	\$0 \$20,410	\$37,399 \$0	E-20 E-21	-\$228 \$2,544	\$37,171	100.00%	\$0	\$37,171	\$0	\$37,171
22	626.000	Misc. Pumping Expense	\$20,410	\$20,410	\$0	E-21	\$2,544	\$22,954	100.00%	\$0	\$22,954	\$22,954	\$0
23	627.000	Rents - PE	\$0	\$0 \$0	\$0	E-22 E-23	\$0	\$0 \$0	100.00% 100.00%	\$0 \$0	\$0 \$0	\$0	\$0
24	630.000	Supervision & Engineering Mtce	\$0	\$0	\$0	E-23	\$0	\$0	100.00%	\$0 \$0	\$0 \$0	\$0 . \$0	\$0
25	631.000	Structures & Improvements Mtce	\$0	\$0	\$0	E-25	\$0	\$0	100.00%	\$0	\$0 \$0	. \$0 \$0	\$0 \$0
26	632.000	Power Production Equip	\$0	\$0	\$0	E-26	\$0	\$0	100.00%	\$0	\$0	\$0	\$0 \$0
27	633.000	Mtce of Pumping Equipment - Labor & Mtce	\$25,043	\$0	\$25,043	E-27	\$3,125	\$28,168	100.00%	\$0	\$28,168	\$3,125	\$25,043
28		TOTAL PUMPING EXPENSES	\$82,852	\$20,410	\$62,442		\$5,441	\$88,293		\$0	\$88,293	\$26,079	\$62,214
										1	. ,		
29	A 40 00-	WATER TREATMENT EXPENSES	1 .			1	1						
30	640.000	Supervision & Engineering Oper - WTE	\$16	\$16	\$0	E-30	\$0	\$16	100.00%	\$0	\$16	\$16	\$0
31	641.000	Chemicals - WTE	\$0	\$0	\$0	E-31	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
32 33	642.000	Operation Labor & Expenses - WTE	\$198	\$0	\$198	E-32	\$0	\$198	100.00%	\$0	\$198	\$0	\$198
33 34	643.100 643.200	Misc Expenses - Fuel & Power Misc Expenses - Waste Disposal	\$0	\$0	\$0	E-33	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
34	643.200	Misc Expenses - Waste Disposal Misc Operation Expense	\$0 \$2	\$0 \$0	\$0	E-34	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
36	644.000	Rents - WTE	\$2 \$0	\$0 \$0	\$2 \$0	E-35 E-36	\$0 \$0	\$2 \$0	100.00%	\$0	\$2	\$0	\$2
			, au	1 20	1 20	E-30	1 20	1 20	100.00%	\$0	\$0	\$0	\$0

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	A	B	<u> </u>	D	E	E.	G	H		J	K a	L S	M
Line Number	Account Number	Income Description	Test Year Total	Test Year Labor	Test Year	Adjust		Total Company			MO Final Adj	MO Adj.	MO Adj. Juris.
Multiber	namper	income Description	(D+E)	Labor	Non Labor	Number	Adjustments (From Adj. Sch.)	Adjusted (C+G)		Adjustments (From Adj. Sch.)	Jurisdictional (H x I) + J =	Juris. Labor	Non Labor
37	650.000	Supervision & Engineering Mtce WT	\$27	\$27	\$0	E-37	\$0	\$27	100.00%	\$0	\$27	\$27	\$0
38	651.000	Structure & Improvement - Labor & Mtce	\$0	\$0	\$0	E-38	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
39	652.000	WT Equipment Mtce Labor & Mtce	\$3	\$0	\$3	E-39	\$0	\$3	100.00%	\$0	\$3	\$0	\$3
40		TOTAL WATER TREATMENT EXPENSES	\$246	\$43	\$203		\$0	\$246		\$0	\$246	\$43	\$203
41		TRANSMISSION & DIST. EXPENSES											
42	660.000	Supervision & Engineering Oper - TDE	\$90	\$90	\$0	E-42	\$0	\$90	100.00%	\$0	\$90	\$90	\$0
43	661.000	Storage Facilities Expenses - Labor & Misc	\$40	\$0	\$40	E-43	\$0	\$40	100.00%	\$0	\$40	\$0	\$40
44	662.000	Trans & Distr Lines Exp - Labor & Misc	\$286,104	\$273,648	\$12,456	E-44	\$34,917	\$321,021	100.00%	\$0	\$321,021	\$308,565	\$12,456
45	663.000	Meter Expenses	\$0	\$0	\$0	E-45	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
46	664.000	Customer Installations Exp - Labor & Misc	\$19,280	\$19,280	\$0	E-46	\$2,408	\$21,688	100.00%	\$0	\$21,688	\$21,688	\$0
47	665.100	Misc. Expenses - Labor & Misc	\$16,724	\$0	\$16,724	E-47	\$0	\$16,724	100.00%	\$0	\$16,724	\$0	\$16,724
48	665.200	Misc. T&D Exp-Fuel & Power	\$0	\$0	\$0	E-48	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
49	666.000	Rents - TDE	-\$86	\$0	-\$86	E-49	\$86	\$0	100.00%	\$0	\$0	\$0	\$0
50	670.000	Supervision & Engineering Mtce	\$0	\$0	\$0	E-50	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
51	671.100	Structures & Improvements - Labor & Mtce	\$0	\$0	\$0	E-51	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
52	672.000	Dist. Reservoirs & Standpipes	\$68	\$68	\$0	E-52	\$9	\$77	100.00%	\$0	\$77	\$77	\$0
53	673.000	TD Main - Labor & Mtce	\$30,305	\$26,805	\$3,500	E-53	\$3,331	\$33,636	100.00%	\$0	\$33,636	\$30,136	\$3,500
54 55	674.000	Fire Main - Labor & Mtce	\$492	\$492	\$0	E-54	\$61	\$553	100.00%	\$0	\$553	\$553	\$0
56	675.000	Services	\$996	\$996	\$0	E-55	\$124	\$1,120	100.00%	\$0	\$1,120	\$1,120	\$0
56 57	676.000 677.000	Meters - Labor & Mtce Hvdrants - Labor & Mtce	\$2,975	\$2,975	\$0	E-56	\$364	\$3,339	100.00%	\$0	\$3,339	\$3,339	\$0
57	678.000	Misc Plant Mtce - Labor & Mtce	\$37,166	\$37,166	\$0	E-57	\$4,640	\$41,806	100.00%	\$0	\$41,806	\$41,806	\$0
59	678.000	TOTAL TRANSMISSION & DIST. EXPENSES	\$116,234	\$1,227	\$115,007	E-58	\$30,646	\$146,880	100.00%	\$0	\$146,880	\$1,419	\$145,461
35		TOTAL TRANSMISSION & DIST. EXPENSES	\$510,388	\$362,747	\$147,641		\$76,586	\$586,974		\$0	\$586,974	\$408,793	\$178,181
60		CUSTOMER ACCOUNTS EXPENSE			. •			· ·					
61	901.000	Supervision - CAE	\$16,185	\$16,185	\$0	E-61	\$2,021	\$18,206	100.00%	\$0	\$18,206	\$18,206	\$0
62	902.100	Meter Reading Expenses - Labor & Misc	\$114,955	\$114,955	\$0	E-62	\$14,354	\$129,309	100.00%	\$0	\$129,309	\$129,309	\$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	\$290,373	\$169,528	\$120,845	E-64	\$49,337	\$339,710	100.00%	\$0	\$339,710	\$194,070	\$145,640
65	904.000	Uncollectible Accounts - CAE	\$68,719	\$0	\$68,719	E-65	-\$41,371	\$27,348	100.00%	\$0	\$27,348	\$0	\$27,348
66	905.100	Misc Cust Accts Exp - Labor & Acctg	\$5,509	\$948	\$4,561	E-66	\$118	\$5,627	100.00%	\$0	\$5,627	\$1,066	\$4,561
67	905.200	Misc Cust Accts Exp - Fuel & Power	\$0	\$0	\$0	E-67	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
68		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$495,741	\$301,616	\$194,125		\$24,459	\$520,200		\$0	\$520,200	\$342,651	\$177,549
69		CUSTOMER SERVICE EXPENSES											
70	907.000	Customer Service & Information Expenses	\$0	\$0	<u>\$0</u>	E-70	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
71		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
72		SALES PROMOTION EXPENSES											
73	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-73	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
74		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
75		ADMIN. & GENERAL EXPENSES											
76	920.000	Admin. & General Salaries	\$137,113	\$137,113	\$0	E-76	\$3,507	\$140.620	100.00%	\$0	\$140,620	\$140,620	**
77	921.100	Other Supplies & Exp - Fuel & Power	\$32	\$107,110	\$32	E-77	\$3,507	\$140,820	100.00%	\$0 \$0	\$140,620 \$61	\$140,620 \$0	\$0 *61
78	921.200	General Office Exp - Other Supplies	\$63,747	\$0	\$63.747	E-78	\$25	\$63,747	100.00%	\$0 \$0	\$63,747	\$0 \$0	\$61 \$63,747
79	921.300	Misc. Office Expense - Other Supplies	\$58,170	\$0	\$58,170	E-79	\$4,107	\$62,277	100.00%	\$0	\$62,277	\$0	\$63,747 \$61,777
80	923.100	Outside Services - Mgt Fees	\$1,881,500	\$1,881,500	\$0	E-80	\$0	\$1,881,500	100.00%	-\$856,118	\$02,277 \$1,025,382	\$1,025,382	\$61,/// \$0
81	923.200	Outside Services - Misc Exp	\$88,409	\$88,409	\$0	E-81	\$0	\$88,409	100.00%	\$0	\$88,409	\$88,409	\$0 \$0
82	923.300	Outside Services - Mtce Exp	\$1,582	\$0	\$1,582	E-82	-\$1,000	\$582	100.00%	\$0	\$582	\$00,403	\$582
83	923.400	Audit & Legal Fees	\$0	\$0	\$0	E-83	\$0	\$0	100.00%	\$0	\$002	\$0	\$362
						-		•••			•• I	, v v i	40

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Line	Account		Test Year	Test Year	Test Year			Total Company			MO Final Adj		MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments		Allocations	Adjustments	Jurisdictional	Juris, Labor	Non Labor
	004 400	Breast law man in Other Thes Course	(D+E)	60	\$240.040		(From Adj. Sch.)	(C+G)	400.00%	(From Adj. Sch.)	(H x I) + J	L+M	
84 85	924.100 924.200	Property Insurance - Ins Other Than Group Property Insurance - Misc	\$318,848 \$11,665	\$0	\$318,848 \$11,665	E-84 E-85	\$0	\$318,848 \$11,665	100.00% 100.00%	\$0	\$318,848	\$0	\$318,848
86	925.000	Injuries & Damages - Misc	\$11,665	\$0 \$0	\$206	E-85	\$0 \$0	\$11,665	100.00%	\$0 \$0	\$11,665 \$206	\$0 \$0	\$11,665 \$206
87	926.100	Group Insurance Oper AG	\$208	\$238.011	\$208 \$0	E-00 E-87	\$0	\$238,011	100.00%	\$0 \$0	\$238,011	\$0 \$238,011	\$208 \$0
88	926.200	Pensions	\$101,974	\$101,974	\$0	E-88	-\$20,352	\$81,622	100.00%	\$0	\$81,622	\$238,011	\$0
89	926.300	Employee Pension & Benefits - Misc	\$40,079	\$40,079	\$0 \$0	E-89	\$11,992	\$52,071	100.00%	\$0	\$52,071	\$52,071	\$0
90	927.000	Franchise Requirements	\$0,019	\$0,075	\$0	E-90	\$1,333	\$1,333	100.00%	\$0	\$1,333	\$32,071	\$1,333
91	928.100	Regulatory Commission Exp	\$5,198	\$0	\$5,198	E-91	-\$1,973	\$3,225	100.00%	\$0	\$3,225	\$0 \$0	\$3,225
92	928,200	Amort of Other Regulatory Exp	\$0,150	\$0	\$0	E-92	\$0	\$0,220	100.00%	\$0	\$0,220	\$0	\$0
93	930,100	Goodwill Advertising Exp	\$1,210	so	\$1,210	E-93	-\$149	\$1,061	100.00%	\$0	\$1,061	\$0	\$1,061
94	930,200	Misc. General Expense	\$241,266	ŝo	\$241,266	E-94	-\$9,363	\$231,903	100.00%	\$0	\$231,903	-\$930	\$232,833
95	930.300	Research & Development	\$0	\$0	\$0	E-95	\$0	\$0	100.00%	\$0	\$0	° \$0	\$0
96	931.000	Rents -AG	\$5,339	\$0	\$5,339	E-96	\$1,447	\$6,786	100.00%	\$0	\$6,786	\$0	\$6.786
97	932.000	Mtce of General Plant	\$17,590	\$0	\$17,590	E-97	\$0	\$17,590	100.00%	\$0	\$17,590	\$0	\$17,590
98		TOTAL ADMIN. & GENERAL EXPENSES	\$3,211,939	\$2,487,086	\$724,853		-\$10,422	\$3,201,517		-\$856,118	\$2,345,399	\$1,625,685	\$719,714
99		DEPRECIATION EXPENSE											
100	403.000	Depreciation Expense, Dep. Exp.	\$1,144,932	See note (1)	See note (1)	E-100	See note (1)	\$1,144,932	100.00%	\$393,642	\$1,538,574	See note (1)	See note (1)
101	403.100	Depreciation on CIAC	\$0			E-101		\$0	100.00%	-\$322,699	-\$322,699		
102	403.200	Cost of Removal	\$0			E-102		\$0	100.00%	\$0	\$0		
103		TOTAL DEPRECIATION EXPENSE	\$1,144,932	\$0	\$0		\$0	\$1,144,932		\$70,943	\$1,215,875	\$0	\$0
104		OTHER OPERATING EXPENSES											
105	403.900	Amortization - Other UP	\$8,191	\$0	\$8,191	E-105	\$0	\$8,191	100.00%	\$0	\$8,191	\$0	\$8,191
106	404.000	Amortization - Intangible Fin	\$10,280	\$0	\$10,280	E-106	\$0	\$10,280	100.00%	\$0	\$10,280	\$0	\$10,280
107	408.000	PSC Assessment - Water	\$57,101	\$0	\$57,101	E-107	\$14,875	\$71.976	100.00%	\$0	\$71,976	\$0	\$71.976
108	0.000	Property Taxes	\$652,498	\$0	\$652,498	E-108	\$35,631	\$688,129	100.00%	\$0	\$688,129	\$0	\$688,129
109	0.000	FICA	\$62,241	\$0	\$62,241	E-109	-\$243	\$61,998	100.00%	\$0	\$61,998	-\$243	\$62,241
110	0.000	FUTA	\$1,902	\$0	\$1,902	E-110	\$0	\$1,902	100.00%	\$0	\$1,902	\$0	\$1,902
111	408.000	SUTA	\$3,612	\$0	\$3,612	E-111	\$0	\$3,612	100.00%	\$0	\$3,612	\$0	\$3,612
112	408.000	Other Taxes & Licenses	\$5,233	\$0	\$5,233	E-112	\$0	\$5,233	100.00%	\$0	\$5,233	\$0	\$5,233
113	408.000	Gross Receipt Taxes	\$0	\$0	\$0	E-113	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
114		TOTAL OTHER OPERATING EXPENSE	\$801,058	\$0	\$801,058		\$50,263	\$851,321		\$0	\$851,321	-\$243	\$851,564
115		TOTAL OPERATING & MAINT, EXPENSE	\$6,335,313	\$3.172.146	\$2.018.235	5.	\$70.270	\$6,405,583		-\$785.175	\$5.620.408	\$2,403,282	\$2,001,251
113		TUTAL UPERATING & MAINT. EXPENSE	- \$6,330,313	<u>33,1/2,146</u>	\$2,018,235		\$10,270	\$6,405,583		*\$/85,1/5	\$0,6 <u>20,408</u>	\$2,403,282	\$2,001,251
116		NET INCOME BEFORE TAXES	\$3,321,480					\$3,251,210		\$1,429,404	\$4,680,614		
117		INCOME TAXES	1										
118	409.000	Current Income Taxes	\$0	See note (1)	See note (1)	E-118	See note (1)	\$0	100.00%	\$1,268,123	\$1,268,123	See note (1)	See note (1)
119	403.000	TOTAL INCOME TAXES	\$0	Geomote (1)	Jee note (1)	L-110		• \$0	100.0076	\$1,268,123	\$1,268,123		See note (1)
										V1,200,120	\$1,200,120		
120		DEFERRED INCOME TAXES							1	1			
121	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$364,401	See note (1)	See note (1)	E-121	See note (1)	\$364,401	100.00%	-\$402,142	-\$37,741	See note (1)	See note (1)
122	412.000	Amortization of Deferred ITC				E-122		-\$1,840	100.00%	\$1,840	\$0		
123		TOTAL DEFERRED INCOME TAXES	\$362,561					\$362,561		-\$400,302	-\$37,741		
404	- 44	NEX OPERATING BUCOME	******	L	L	L	l		1	AF64 500	#2 #F0 C24	l	
124		NET OPERATING INCOME	\$2,958,919					\$2,888,649		\$561,583	\$3,450,232		

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

Accounting Schedule: 9 Sponsor: Paul R. Harrison Date: 8/16/2008 Time: 12:23 PM Page: 3 of 3 .

NumberIncome Adjustment DescriptionNumberLaborNon LaborRev-2Residential461.100\$0\$01. To Annualize Residential Revenue\$0\$0\$02. To Normalize & Annualize Revenue\$0\$0\$0Rev-3Commercial461.200\$0\$01. To Annualize Commercial Revenue\$0\$0\$02. To Normalize & Annualize Revenue\$0\$0\$08\$0\$0\$0\$09\$0\$0\$0\$09\$0\$0\$0\$01. To Annualize Commercial Revenue\$0\$0\$0	\$0 \$. \$0 \$0 \$0 \$ \$0 \$ \$0 \$	<u>abor Total</u> 471,665 \$471,665 471,665 \$0 159,071 <u>\$159,071</u> 159,071
1. To Annualize Residential Revenue\$0\$02. To Normalize & Annualize Revenue\$0\$0Rev-3Commercial461.200\$0	\$0 \$. \$0 \$0 \$0 \$ \$0 \$ \$0 \$	471,665 \$0 159,071 \$159,071
2. To Normalize & Annualize Revenue \$0 \$0 Rev-3 Commercial 461.200 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 159,071 \$159,071
Rev-3 Commercial \$0 \$0 \$0	\$0 \$0 \$0 \$ \$0 \$	159,071 \$159,071
	\$0 \$	
	\$0 \$	
1 To Annualize Commercial Boyonus		159 071
1. TO Annualize Commercial Revenue 50 50		,
2. To Include Corporate Allocation \$0 \$0	\$0	\$0
Rev-4 Industrial \$0 \$0 \$0	<mark>\$0</mark>	\$192 \$192
1. To Annualize Industrial Revenue \$0 \$0	\$0	\$192
2. To Normalize Revenues \$0 \$0	\$0	\$0
Rev-5 Private Fire 462.000 \$0 \$0 \$0	\$0 \$0	\$9,691 \$9,691
1. Normalize Revenues (Boateng)\$0\$0	\$0	\$9,691
Rev-7 Public Authorities 464.000 \$0 \$0	\$0 \$0	\$55,710 \$55,710
1. To Normalize Revenues (Boateng) \$0 \$0		\$55,710
	φΨ	400,7 TV
Rev-10 Misc. Unmetered Revenues 468.000 \$0 \$0	\$0 \$0 -	\$56,475 -\$56,475
1. To Remove Unbilled Revenues (Boateng) \$0 \$0	\$0 Ac	\$56mfi7fg Schedule: 10
	Spo	nsor: Paul R. Harrison Date: 8/16/2008

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A Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	D 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	L Jurisdictional Adjustments Total
Nambes	ncome Aujustinent Description	Number	Labor		IUtai	Labor	NOII Laboi	rotar
Rev-11	Miscellaneous Service Revenues	469.000	\$0	\$0	\$0	\$0	\$4,375	\$4,375
	1. Corporate Revs for AWR Water-Line Protect (PRH)		\$0	\$0		\$0	\$4,375	
E-4	Purchased Water	602.000	\$0	-\$76,087	-\$76,087	\$0	SO	S(
	1. To Annualize Purchased Water Expense (Foster)		\$0	-\$76,087		\$0	\$0	•
E-15	Misc Plant Mtce - Labor & Mtce	617.000	\$30	\$0	\$30	\$0	\$0	\$
	1. To Annualize Payroll (Eaves)		\$30	\$0		\$0	\$0	
E-20	Purchased Power	623.000	\$0	-\$228	-\$228	\$0	\$0	\$
	1. To Annualize Fuel & Power Expense (Foster)		\$0	-\$228		\$0	\$0	
E-21	Pumping Expense - Labor	624.000	\$2,544	\$0	\$2,544	\$0	\$0	\$1
·	1. To Annualize Payroll (Eaves)		\$2,578	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$34	\$0		\$0	\$0	
E-27	Mtce of Pumping Equipment - Labor & Mtce	633.000	\$3.125	\$0	\$3.125	\$0	\$0	Si Si
<u>tu</u> _4:1		000.000		· ·	ψυ,120			
	1. To Annualize Payroll (Eaves)		\$3,170	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$45	\$0		\$0	\$0	
	1						Accounting Sponsor: Pau	Schedule: 10

Sponsor: Paul R. Harrison Date: 8/16/2008 Time: 12:17 PM Page: 2 of 9

<u>A</u> Income Adj.	B	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>E</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment		L Iurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-44	Trans & Distr Lines Exp - Labor & Misc	662.000	\$34,917	\$0	\$34,917	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$35,396	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$445	\$0		\$0	\$0	
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$34	\$0		\$0	\$0	
E-46	Customer Installations Exp - Labor & Misc	664.000	\$2,408	\$0	\$2,408	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$2,441	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$33	\$0		\$0	\$0	
E-49	Rents - TDE	666.000	\$0	\$86	\$86	\$0	\$0	
	1. To Annualize Equipment Lease Expense (Eaves)		\$0	\$86		\$0	\$0	
E-52	Dist. Reservoirs & Standpipes	672.000	\$9	\$Ó.	\$9	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$9	\$0		\$0	\$0	
E-53	TD Main - Labor & Mice	673.000	\$3,331	\$0	\$3,331	\$0	\$0	\$0
	1. To Annualize Payroli (Eaves)		\$3,377	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$46	\$0		\$0	\$0	
E-54	Fire Main - Labor & Mtce	674.000	\$61	\$0	\$61	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$61	\$0		\$0	Accounting S Sponsor: Paul	

onsor: Paul R. Harrison Date: 8/16/2008 Time: 12:17 PM Page: 3 of 9

<u>À</u> Income	B A A A A A A A A A A A A A A A A A A A	<u>C</u>	<u>D</u> Company	<u>E</u> Company	E Company		<u>H</u> I Jurisdictional Jurisdi	
Adj. Number	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments Total	Adjustment Labor	Adjustment Adjust Non Labor To	ments tal
				-		<u>_</u> _		, in the second s
E-65	Services	675.000	\$124	\$0	\$124		\$0	\$0
	1. To Annualize Payroll (Eaves)		\$124	\$0		\$0	\$0	
E-56	Meters - Labor & Mtce	676.000	\$364	\$0	\$364	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$364	\$0		\$0	\$0	
			·			:		
E-57	Hydrants - Labor & Mtce	677.000	\$4,640	\$0	\$4,640	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$4,704	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$64	\$0		\$0	\$0	
E-58	Misc Plant Mtce - Labor & Mtce	678.000	\$192	\$30,454	\$30,646			
-30		0/0.000			\$30,040		\$0	\$0
	1. To Annualize Payroll (Eaves)		\$192	\$0		\$0	\$0	
	2. To Annualize Tank Painting Expense (Bolin)		\$0	\$30,454		\$0	\$0	
E-61	Supervision - CAE	901.000	\$2,021	\$0	\$2,021	50	SO	\$0
	1. To Annualize Payroll (Eaves)		\$2,049	\$0		\$0	\$0	
			-\$28	\$0		\$0	\$0 \$0	
	2. To Normalize Overtime (Eaves)		-\$20	φU		\$0	ΨU	
E-62	Meter Reading Expenses - Labor & Misc	902.100	\$14,354	\$0	\$14,354	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$14,551	\$0		\$0	Account	e: 10
							Sponsor: Paul R. Har	

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<u>A</u> Income Adj. Number	B Income Adjustment Description	<u>C</u> Account Number	D Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	E Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	Adjustment Adju	<u>l</u> sdictional ustments Total
	2. To Normalize Overtime (Eaves)		-\$183	\$0		\$0	\$0	
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$14	\$0		\$0	\$0	
E-64	Cust Rec & Collection Exp - Labor & Acctg	903.000	\$24,542	\$24,795	\$49,337	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$24,879	\$0		\$0	\$0	
	2. To Annualize Postage Expense (Foster)		\$0	\$24,795		\$0	\$0	
	3. To Normalize Overtime (Eaves)		-\$313	\$0		\$0	\$0	
	4. To Adjust Soc. Sec. Related Overtime (Eaves)		-\$24	\$0		\$0	\$0	
E-65	Uncollectible Accounts - CAE	904.000	\$0	-\$41,371	-\$41,371	\$0	\$0	\$0
	1. To Annualize Uncollectible Accounts (Boateng)		\$0	-\$41,371		\$0	\$0	
E-66	Misc Cust Accts Exp - Labor & Acctg	905.100	\$118	\$0	\$118	\$0	\$0	- \$0
	1. To Annualize Payroll (Eaves)		\$120	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$2	\$0		\$0	\$0	
E-76	Admin. & General Salaries	920.000	\$3,507	\$0	\$3,507	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$8,082	\$0		\$0	\$0	
	2. To Remove Payroll Related to Lobbying (Bolin)		-\$4,466	\$0		\$0	\$0	
	3. To Normalize Overtime (Eaves)		-\$109	\$0		\$0	Accounti ng Sche Sponsor: Paul R. I Date: 8/	Harrison

onsor: Paul R. Harrison Date: 8/16/2008 Time: 12:17 PM Page: 5 of 9

<u>A</u> Income Adj.	B	<u>C</u> Account	D Company Adjustment	<u>E</u> Company Adjustment	<u>E</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Jurisdictiona Adjustment Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor Total
E-77	Other Supplies & Exp - Fuel & Power	921.100	\$0	\$29	\$29	\$0	\$0\$
	1. To Annualize Fuel & Power Expense (Foster)		\$0	\$29		\$0	\$0
E-79	Misc. Office Expense - Other Supplies	921.300	\$500	\$3,607	\$4,107	\$0	\$0 \$
	1. To Annualize Payroll (Eaves)		\$500	\$0		\$0	\$0
	2. To Annualize Telephone Expense (Foster)		\$0	\$395		\$0	\$0
	3. To Annualize Regulatory Asset Expense (Eaves)		\$0	\$3,262		\$0	\$0
	4. To Remove Disallowed Dues & Donations (Foster)		\$0	-\$50		\$0	\$0
E-80	Outside Services - Mgt Fees	923.100	\$0	\$0	\$0	-\$856,118	\$0 -\$856,11
	1. To Adjust Belleville Lab Allocation Costs (Harrison)		\$0	\$0		-\$13,071	\$0
	2. To Adjust Corporate Svc Com Mgt Fees (Harrison)		\$0	\$0		-\$160,799	\$0
	3. To Adjust Corporate Svc Com Mgt Fees (Harrison)		\$0	\$0		-\$682,248	\$0
E+82	Outside Services - Mtce Exp	923.300	\$0	-\$1,000	-\$1,000	\$0	\$0
	1. To Remove Pre-tracker Costs (Bolin)		\$0	-\$1,000		\$0	\$0
E-88	Pensions	926.200	-\$20,352	\$0	-\$20,352	\$0	\$0
	1. To Annualize Pensions Expense (Eaves)		-\$20,352	\$0		\$0	\$0
I	1	1	1		· -	l	Accounting Schedule: 10 Sponsor: Paul R. Harrison Date: 8/16/2008 Time: 12:17 PM

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

<u>C</u> Account	D Company Adjustment	E Company Adjustment	<u>F</u> Company Adjustments	Adjustment	Adjustment Ad	<u>l</u> risdictional djustments
						Total
			\$11,99 <u>2</u>			<u>φ</u> υ
g (Bolin)		-		, -		
	\$12,409	\$0		\$0	\$0	
927.000	\$0	\$1,333	\$1,333	\$0	\$0	\$0
ter)	\$0	\$1,333		\$0	\$0	
928.100	\$0	-\$1,973	-\$1,973	\$0	\$0	\$0
	\$0	-\$1,973		\$0	\$0	
020 400	FO	6440	¢4.40	ŧ0.	60	**
			*0145			\$0
ense (Foster)	\$0	-\$149		\$U	\$0	
930.200	-\$930	-\$8,433	-\$9,363	\$0	\$0	\$0
Eaves)	\$0	-\$1,690		\$0	\$0	
	-\$930	\$0		\$0	\$0	
ntrib. (Foster)	\$0	-\$1,362		\$0	\$0	
	\$0			\$0	\$0	
		·-,···			÷ *	
931.000	\$0	\$1,447	\$1,447	\$0	\$0	\$0
	Account Numbertion926.300og (Bolin)926.300og (Bolin)927.000ter)928.100ter)930.100eense (Foster)930.200Eaves)930.200ntrib. (Foster) ns (Foster)930.200	Account NumberCompany Adjustment Labor100926.300\$11,992ag (Bolin)-\$417\$12,409\$12,409ag (Bolin)927.000\$0ter)928.100\$0fer)928.100\$0ag (Bolin)930.100\$0ag (Bolin)930.200\$930ag (Bolin)930.200\$930ag (Bolin)930.200\$930ag (Bolin)930.200\$930ag (Bolin)930.200\$930ag (Bolin)\$0\$0ag (Bolin)\$0 <td>Lion Account Number Company Adjustment Labor Company Adjustment Non Labor 926.300 \$11,992 \$0 926.300 \$11,992 \$0 ng (Bolin) -\$417 \$0 927.000 \$0 \$1333 ter) 927.000 \$0 \$1,333 ter) 928.100 \$0 \$1,333 928.100 \$0 \$1,333 so \$1,333 \$0 \$1,333 ter) 928.100 \$0 \$1,333 so \$1,333 \$0 \$1,333 so \$1,333 \$0 \$1,333 ter) 928.100 \$0 \$1,333 so \$1,973 \$0 \$1,973 so \$1,973 \$0 \$1,973 sense (Foster) \$0 \$1,973 \$0 sense (Foster) \$30,200 \$930 \$149 sense (Foster) \$0 \$1,930 \$0 ntrib. (Foster) \$0 \$1,362 \$0</td> <td>Account tion Company Adjustment Labor Company Adjustment Non Labor Company Adjustments Total 926.300 \$11,992 \$0 \$11,992 926.300 \$11,992 \$0 \$11,992 926.300 \$11,992 \$0 \$11,992 926.300 \$11,992 \$0 \$11,992 926.300 \$11,992 \$0 \$11,992 9g (Bolin) -\$417 \$0 \$11,992 927.000 \$0 \$1,333 \$1,333 ter) 928.100 \$0 \$1,333 \$1,333 928.100 \$0 \$1,373 -\$1,973 so -\$1,973 \$149 \$149 nense (Foster) \$0 -\$149 \$149 nense (Foster) \$0 -\$149 -\$9,363 Eaves) \$0 -\$1,690 -\$9,30 \$0 ntrib. (Foster) \$0 -\$1,362 \$1,362 \$1,362 ns (Foster) \$0 -\$5,381 \$1,50,381 \$1,50,381</td> <td>Account tion Company Adjustment Labor Company Adjustment Non Labor Company Adjustment Total Jurisdictional Adjustment Labor 926.300 \$11,992 \$0 \$11,992 \$0 926.300 \$11,992 \$0 \$11,992 \$0 926.300 \$11,992 \$0 \$11,992 \$0 926.300 \$11,992 \$0 \$11,992 \$0 926.300 \$11,992 \$0 \$10 \$0 926.300 \$11,992 \$0 \$0 \$0 926.300 \$12,409 \$0 \$0 \$0 927.000 \$0 \$1,333 \$1,333 \$1,333 \$0 ter) 928.100 \$0 \$1,333 \$1,973 \$0 \$0 \$1,973 \$1973 \$0 \$0 \$0 ense (Foster) 930.200 \$930 \$59.30 \$59.363 \$0 ense (Foster) \$30.200 \$930 \$51,690 \$0 \$0 ftrib. (Foster) \$0 \$51,362 \$0</td> <td>Company Hon Company Adjustment Labor Company Adjustment Non Labor Company Adjustment Total Dirisdictional Adjustment Labor Jurisdictional Adjustment Non Labor Jurisdictional Adjustment Non So Jurisdictional N</td>	Lion Account Number Company Adjustment Labor Company Adjustment Non Labor 926.300 \$11,992 \$0 926.300 \$11,992 \$0 ng (Bolin) -\$417 \$0 927.000 \$0 \$1333 ter) 927.000 \$0 \$1,333 ter) 928.100 \$0 \$1,333 928.100 \$0 \$1,333 so \$1,333 \$0 \$1,333 ter) 928.100 \$0 \$1,333 so \$1,333 \$0 \$1,333 so \$1,333 \$0 \$1,333 ter) 928.100 \$0 \$1,333 so \$1,973 \$0 \$1,973 so \$1,973 \$0 \$1,973 sense (Foster) \$0 \$1,973 \$0 sense (Foster) \$30,200 \$930 \$149 sense (Foster) \$0 \$1,930 \$0 ntrib. (Foster) \$0 \$1,362 \$0	Account tion Company Adjustment Labor Company Adjustment Non Labor Company Adjustments Total 926.300 \$11,992 \$0 \$11,992 926.300 \$11,992 \$0 \$11,992 926.300 \$11,992 \$0 \$11,992 926.300 \$11,992 \$0 \$11,992 926.300 \$11,992 \$0 \$11,992 9g (Bolin) -\$417 \$0 \$11,992 927.000 \$0 \$1,333 \$1,333 ter) 928.100 \$0 \$1,333 \$1,333 928.100 \$0 \$1,373 -\$1,973 so -\$1,973 \$149 \$149 nense (Foster) \$0 -\$149 \$149 nense (Foster) \$0 -\$149 -\$9,363 Eaves) \$0 -\$1,690 -\$9,30 \$0 ntrib. (Foster) \$0 -\$1,362 \$1,362 \$1,362 ns (Foster) \$0 -\$5,381 \$1,50,381 \$1,50,381	Account tion Company Adjustment Labor Company Adjustment Non Labor Company Adjustment Total Jurisdictional Adjustment Labor 926.300 \$11,992 \$0 \$11,992 \$0 926.300 \$11,992 \$0 \$11,992 \$0 926.300 \$11,992 \$0 \$11,992 \$0 926.300 \$11,992 \$0 \$11,992 \$0 926.300 \$11,992 \$0 \$10 \$0 926.300 \$11,992 \$0 \$0 \$0 926.300 \$12,409 \$0 \$0 \$0 927.000 \$0 \$1,333 \$1,333 \$1,333 \$0 ter) 928.100 \$0 \$1,333 \$1,973 \$0 \$0 \$1,973 \$1973 \$0 \$0 \$0 ense (Foster) 930.200 \$930 \$59.30 \$59.363 \$0 ense (Foster) \$30.200 \$930 \$51,690 \$0 \$0 ftrib. (Foster) \$0 \$51,362 \$0	Company Hon Company Adjustment Labor Company Adjustment Non Labor Company Adjustment Total Dirisdictional Adjustment Labor Jurisdictional Adjustment Non Labor Jurisdictional Adjustment Non So Jurisdictional N

Accounting Schedule: 10 Sponsor: Paul R. Harrison Date: 8/16/2008 Time: 12:17 PM Page: 7 of 9

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

<u>A</u> Income	B	<u>C</u>	<u>D</u> Company	E Company	E Company		<u>H</u> Jurisdictional	
Adj. Number	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments Total	Adjustment Labor	Adjustment Non Labor	Adjustments Total
TUME	1. To Annualize Building Lease Expense (Eaves)		\$0	\$1,572	1044	\$0	\$0	Total
			* 0	\$40F			¢0	
	2. To Annualize Equipment Lease Expense (Eaves)		\$0	-\$125		\$0	\$0	
			-					
E-100	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$393,642	\$393,642
	To Annualize Depreciation Expense		\$0	\$0		\$0	\$393,642	
	2. To Annualize Transportation & Power Equipment		\$0	\$0		\$0	\$0	
	2. To Annualize transportation of tower Equipment		V	40			40	
E-101	Depreciation on CIAC	403.100	\$0	\$0	\$0	\$0	-\$322,699	-\$322,699
C-101		403.100	φU	φU	ψU	ψŪ	-4322,033	-\$322,055
	1. To Annualize Depreciation on CIAC (Eaves)		\$0	\$0		\$0	-\$322,699	
E-107	PSC Assessment - Water	408.000	\$0	\$14,875	\$14,875	\$0	\$0	\$0
	1. To Annualize PSC Assessment (Bolin)		\$0	\$14,875		\$0	\$0	
			• -	••••			• -	
E-108	Property Taxes		\$0	\$35,631	\$35.631	\$0	\$0	50
	1. To Annualize Property Tax Expense (Foster)		\$0	\$35,631		\$0	\$0	
E-109	FICA		-\$243	\$0	-\$243	\$0	\$0	\$0
	1. To Remove Payroll Tax Related to Lobbying (Bolin)		-\$243	\$0		\$0	\$0	
E-118	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	\$1,268,123	\$1,268,123
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$1,268,123	Schedule: 10
ı	•		•			•	Sponsor: Pau	
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Missouri - American Water Company Case No. WR-2008-0311 St. Charles 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	E Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	L Jurisdictional Adjustments Total
E-121	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	-\$402,142	-\$402,142
	1. To Adjust Deferred Income Taxes (Harrison)		\$0	\$0		\$0	-\$402,142	
E-122	Amortization of Deferred ITC	412.000	\$0	\$0	SO	\$0	\$1,840	\$1,840
	1. To Adjust Deferred ITC (Harrison)		\$0	\$0		\$0		
						1		
	Total Operating Revenues		\$0	\$0	\$0	\$0	\$644,229	\$644,229
	Total Operating & Maint, Expense		\$87,254	-\$16,984	\$70,270	-\$856,118	\$70,943	-\$785,175

Accounting Schedule: 10 Sponsor: Paul R. Harrison Date: 8/16/2008 Time: 12:17 PM Page: 9 of 9

Missouri - American Water Company Case No. WR-2008-0311 St. Charles Water District Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Income Tax Calculation

	A market and the second se	<u>B</u>	<u>c</u>	D	E	Ē
Line Number	Description	Percentage Rate	Test Year	7.52% Return	* 7.73% Return	7.95% 🗳 Return
1	NET OPERATING INCOME		\$3,450,232	\$3,213,236	\$3,304,701	\$3,396,593
2	ADD TO NET OPERATING INCOME					
3	Current Income Taxes		\$1,268,123	\$1,120,457	\$1,177,447	\$1,234,703
4	Deferred Income Taxes from Inc. Statement			***	007 744	ANT 744
5	Deferred Income Tax Expense		-\$37,741 \$0	-\$37,741 \$0	-\$37,741 \$0	-\$37,741 \$0
6 7	ITC Amortization TOTAL NET INCOME BEFORE TAXES	-	\$4,680,614	\$4,295,952	\$4,444,407	\$4,593,555
8	ADD TO NET INCOME BEFORE TAXES					
9	Book Depreciation Expense		\$1,215,875	\$1,215,875	\$1,215,875	\$1,215,875
10	Misc. Non-deductible Expenses		-\$671	-\$671	-\$671	-\$671
11	TOTAL ADD TO NET INCOME BEFORE TAXES		\$1,215,204	\$1,215,204	\$1,215,204	\$1,215,204
12	SUBT. FROM NET INC. BEFORE TAXES					
13	Interest Expense calculated at the Rate of	3.4040%	\$1,454,889	\$1,454,889	\$1,454,889	\$1,454,889
14	Tax Straight-Line Depreciation		\$1,215,875	\$1,215,875	\$1,215,875	\$1,215,875
15	Excess Tax Depreciation		-\$78,329	-\$78,329	-\$78,329	-\$78,329
16	TOTAL SUBT. FROM NET INC. BEFORE TAXES	[\$2,592,435	\$2,592,435	\$2,592,435	\$2,592,435
17	NET TAXABLE INCOME		\$3,303,383	\$2,918,721	\$3,067,176	\$3,216,324
18	PROVISION FOR FED. INCOME TAX			-		
19	Net Taxable Inc Fed. Inc. Tax		\$3,303,383	\$2,918,721	\$3,067,176	\$3,216,324
20	Deduct Missouri Income Tax at the Rate of	100.000%	\$172,214	\$152,161	\$159,900	\$167,676
21	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
22	Federal Taxable Income - Fed. Inc. Tax		\$3,131,169	\$2,766,560	\$2,907,276	\$3,048,648
23	Federal Income Tax at the Rate of	35.000%	\$1,095,909	\$968,296	\$1,017,547	\$1,067,027
24	PROVISION FOR MO. INCOME TAX					
25	Net Taxable Income - MO. Inc. Tax		\$3,303,383	\$2,918,721	\$3,067,176	\$3,216,324
26 <i>‡</i>	Deduct Federal Income Tax at the Rate of	50.000%	\$547,955	\$484,148	\$508,774	\$533,514
27	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0 \$0 coo 840
28	Missouri Taxable Income - MO. Inc. Tax	0.0500	\$2,755,428	\$2,434,573	\$2,558,402	\$2,682,810
29	Missouri Income Tax at the Rate of	6.250%	\$172,214	\$152,161	\$159,900	\$167,676
30	PROVISION FOR CITY INCOME TAX					
31	Net Taxable Income - City Inc. Tax		\$3,303,383	\$2,918,721	\$3,067,176	\$3,216,324
32	Deduct Federal Income Tax - City Inc. Tax		\$1,095,909	\$968,296	\$1,017,547	\$1,067,027
33	Deduct Missouri Income Tax - City Inc. Tax		\$172,214	\$152,161	\$159,900	\$167,676
34	City Taxable Income	0.000%	\$2,035,260	\$1,798,264	\$1,889,729	\$1,981,621 \$0
35	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	40
36	SUMMARY OF CURRENT INCOME TAX			\$000 000	A4 047 547	\$1,067,027
37	Federal Income Tax		\$1,095,909	\$968,296	\$1,017,547	\$1,067,027 \$167,676
38	State Income Tax		\$172,214 \$0	\$152,161 \$0	\$159,900 \$0	\$107,070
39 40	City Income Tax TOTAL SUMMARY OF CURRENT INCOME TAX	-	\$1,268,123	\$1,120,457	\$1,177,447	\$1,234,703
41	DEFERRED INCOME TAXES					
42	Deferred Investment Tax Credit		\$0	\$0	\$0	\$0
43	Deferred Income Tax		-\$37,741	-\$37,741	-\$37,741	-\$37,741
44	Deferred Tax Depreciation		\$0	\$0	\$0	\$0
45	Amort of Deferred Tax Depreciation		\$0	\$0	\$0	\$0 \$0
46	Amort of Repair Allowance		\$0	\$0	\$0	\$0 \$0
47	Amort of Deferred ITC		\$0	\$0	\$0 \$0	\$0 \$0
48	Deferred Unbilled	∣ ⊢	-\$37,741	<u>\$0</u>	-\$37,741	
49	TOTAL DEFERRED INCOME TAXES	I 1	-\$37,741	-\$37,741	-#37,741	-937,741

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Missouri - American Water Company Case No. WR-2008-0311 St. Charles Water District Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Income Tax Calculation

▲	<u>B</u> Percentage	<u>C</u> Test	<u>D</u> 7.52%	<u>E</u> 7.73%	<u>F</u> 7.95%
Number Description	Rate	Year	Return	Return	. Return
50 TOTAL INCOME TAX		\$1,230,382	\$1,082,716	\$1,139,706	\$1,196,962

Accounting Schedule: 11 Sponsor: Paul R. Harrison Date: 8/16/2008 Time: 12:17 PM Page: 2 of 2

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

Line Number	Lider an east classes the state	<u>B</u> Dollar Amount	C Percentage of Total Capital Structure	<u>D</u> 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%

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

Feeder Description	Annualized Customers	<u>B</u> Total Customer Bills	<u>C</u> Annual Customer Charge Revenues	E Annualized Water Usage	E Annualized Volumetric Revenues	E Total Annualized Revenues C+E
Residential Revenue Feeders, Totals	28,355	340,238	\$2,735,589	2,816,813,844	\$5,758,737	\$8,494,326
Commercial Revenue Feeders, Totals	962	11,511	\$287,026	447,300,856	\$823,521	\$1,110,547
Industrial Revenue Feeders, Totals	3	14	\$440	830,000	\$1,574	\$2,014
Test	0	0	\$0	0	\$0	\$0
Total Revenue Feeders	29,320	351,763	\$3,023,055	3.264,944,700	\$6,583,832	\$9,606,887

Accounting Schedule: 9-1 Sponsor: Kofi A. Boateng Date: 8/16/2008 Time: 12:25 PM Page: 1 of 1

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

Meter ^{tr} Size	<u>B</u> Annualized Customers	C Bills Per Year	E Total Customer Bills	C Annual Customer Charge Revenues	D Annualized Water Usage	E Annualized Volumetric Revenues	E Total Annualized Revenues
5/8"	26,973	12	323,676	\$2,492,305	0	\$0	\$2,492,305
3/4"	. 1	12	12	\$118	0	\$0	\$118
1"	1,318	12	15,816	\$220,791	0	\$0	\$220,791
1 1/2"	30	12	360	\$8,741	0	\$0	\$8,741
2"	31	12	372	\$13,634	0	\$0	\$13,634
First 100,000	1	1	1	\$0	2,784,132,680	\$5,721,114	\$5,721,114
Next 1,900,000	1	1	1	\$0	32,681,164	\$37,623	\$37,623
Total Revenue Feeders	28,355		340,238	\$2,735,589	2,816,813,844	\$5,758,737	\$8,494,326

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

Line Numbe	A Méter Size	<u>B</u> Annualized Customers	C Bills Per Year	D Total Customer Bills B*C	E Customer Charge	E Annual Customer Charge Revenues D*E	<u>G</u> Annual Water Usage Per Customer	H Annualized Water Usage (B*G)	l Volmetric Rate per Gallons in J	J Gallons Per Volumetric Rate	K Annualized Volumetric Revenues (B*G*I)/J
1	SCH - RESIDENTIAL										
2	5/8''	26,973	12	323,676	\$7.70	\$2,492,305	0	0	0.0000	0	\$0
3	3/4"	1	12	12	\$9.85	\$118	0	· 0	0.0000	0	\$0
4	1"	1,318	12	15,816	\$13.96	\$220,791	0	0	0.0000	0	\$0
5	1 1/2"	30	12	360	\$24.28	\$8,741	0	0	0.0000	0	.\$0
6	2"	31	12	372	\$36.65	\$13,634	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	2,784,132,680	2,784,132,680	2.0549	1,000	\$5,721,114
9	Next 1,900,000	1	1	1	\$0.00	\$0	32,681,164	32,681,164	1.1512	1,000	\$37,623
10	TOTAL SCH - RESIDENTIAL	28,355		340,238		\$2,735,589		2,816,813,844	Ī		\$5,758,737
11	TOTAL ALL DISTRICTS	28,355		340,238		\$2,735,589		2,816,813,844		12	\$5,758,737

Accounting Schedule: 9-2 Sponsor: Kofi A. Boateng Date: 8/16/2008 Time: 12:24 PM Page: 1 of 1

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

Meter. Size	<u>B</u> 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	E Total Annualized Revenues
5/8"	391	12	4,692	\$36,128	0	\$0	\$36,128
3/4"	3	12	36	\$355	0	\$0	\$355
1"	185	12	2,220	\$30,991	0	\$0	\$30,991
1 1/2"	171	12	2,052	\$49,823	0	\$0	\$49,823
2"	163	12	1,956	\$71,687	0	\$0	\$71,687
3"	14	12	168	\$11,004	. 0	\$0	\$11,004
4"	17	12	204	\$21,771	0	\$0	\$21,771
6"	4	12	48	\$10,069	0	\$0	\$10,069
8"	7	12	84	\$28,009	0	\$0	\$28,009
10"	4	12	48	\$27,189	. O	\$0	\$27,189
First 100,000	1	1	1	\$0	294,460,603	\$638,832	\$638,832
Next 1,900,000	1	1	1	\$0	149,030,085	\$181,116	\$181,116
Next 3,000,000	1	1 _	1	\$0	3,810,168	\$3,573	\$3,573
Total Revenue Feeders	962		11,511	\$287.026	447,300,856	\$823,521	\$1,110,547

Accounting Schedule: 9-3 Kofi A. Boateng Date: 8/16/2008 Time: 12:24 PM Page: 1 of 1

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

Line Numbe	<u>A</u> Meter r Size	B Annualized Customers	<u>C</u> Bills Per Year	D Total Customer Bills B*C	E Customer Charge	E Annual Customer Charge Revenues D*E	<u>G</u> Annual Water Usage Per Customer	H Annualized Water Usage (B*G)	l Volmetric Rate per Gallons in J	J Gallons Per Volumetric Rate	<u>K</u> Annualized Volumetric Revenues (B*G*I)/J
1	SCH - COMMERCIAL										
2	5/8''	391	12	4,692	\$7.70	\$36,128	0	0	0.0000	0	\$0
3	3/4"	3	12	36	\$9.85	\$355	0	0	0.0000	0	\$0
4	1"	185	12	2,220	\$13.96	\$30,991	0	0	0.0000	0	\$0
5	1 1/2"	171	12	2,052	\$24.28	\$49,823	0	0	0.0000	0	\$0
6	2"	163	12	1,956	\$36.65	\$71,687	0	0	0.0000	0	\$0
7	3"	14	12	168	\$65.50	\$11,004	0	0	0.0000	0.	\$0
8	4"	17	12	204	\$106.72	\$21,771	0	0	0.0000	0	\$0
9	6"	4	12	48	\$209.78	\$10,069	0	0	0.0000	0	\$0
10	8"	7	12	84	\$333.44	\$28,009	0	0	0.0000	0	\$0
11	10"	4	12	48	\$566.43	\$27,189	0	0	0.0000	0	\$0
12	Consumption Charge:	0	1	0	\$0.00	\$0	0	0	0.0000	0	\$0
13	First 100,000	1	1	1	\$0.00	\$0	294,460,603	294,460,603	2.1695	1,000	\$638,832
14	Next 1,900,000	1	1	1	\$0.00	\$0	149,030,085	149,030,085	1.2153	1,000	\$181,116
15	Next 3,000,000	1	1	1	\$0.00	\$0	3,810,168	3,810,168	0.9378	1,000	\$3,573
16	TOTAL SCH - COMMERCIAL	962		11,511		\$287,026		447,300,856			\$823,521
17	TOTAL ALL DISTRICTS	962		11,511		\$287,026		447,300,856		2003	\$823,521

Accounting Schedule: 9-3 Sponsor: Kofi A. Boateng Date: 8/16/2008 Time: 12:24 PM Page: 1 of 1

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

Meter Size	B Annualized Customers	C Bills Per Year	B Total Customer Bills	C Annual Customer Charge Revenues	D Annualized Water Usage	E Annualized Volumetric Revenues	E Total Annualized Revenues
2"	1	12	12	\$440	0	\$0	\$440
First 100,000	1	1	1	\$0	711,551	\$1,440	\$1,440
Next 1,900,000	1	1	1	\$0	118,449	\$134	\$134
Total Revenue Feeders	3		14	\$440	830,000	\$1,574	\$2,014

Accounting Schedule: 9-3 Kofi A. Boateng Date: 8/16/2008 Time: 12:24 PM Page: 1 of 1

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

Line Numbe	A Meter Size	B Annualized Customers ?	<u>C</u> Bills Per Year	D Total Customer Bills B * C	E Customer Charge	E Annual Customer Charge Revenues D*E	<u>G</u> Annual Water Usage Per Customer	H Annualized Water Usage (B*G)	l Volmetric Rate per Gallons in J	J Gallons Per Volumetric Rate	<u>K</u> Annualized Volumetric Revenues (B*G*I)/J
1	SCH - INDUSTRIAL										
2	2"	1	12	12	\$36.65	\$440	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	711,551	711,551	2.0238	1,000	\$1,440
5	Next 1,900,000	1	1	1	\$0.00	\$0	118,449	118,449	1.1338	1,000	\$134
6	TOTAL SCH - INDUSTRIAL	3		14		\$440	-,	830,000		.,	\$1,574
7	TOTAL ALL DISTRICTS	3	÷.	14		\$440		830,000			\$1,574

Accounting Schedule: 9-3 Sponsor: Kofi A. Boateng Date: 8/16/2008 Time: 12:24 PM Page: 1 of 1