

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 Number	A Description	B 7.52% Return	C 7.73% Return	D 7.95% 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

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	B Percentage Rate	C 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	Total Rate Base		\$12,032,331

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Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$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	100.00%	\$0	\$183
10	313.000	Lake, River and Other Intakes	\$10,775	P-10	\$0	\$10,775	100.00%	\$0	\$10,775
11	314.000	Wells and Springs	\$1,030,641	P-11	\$0	\$1,030,641	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
16	316.300	Supply Mains - South Plant	\$0	P-16	\$0	\$0	100.00%	\$0	\$0
17	316.400	Supply Mains - Meramec Plant	\$0	P-17	\$0	\$0	100.00%	\$0	\$0
18	317.000	Other Water Source Plant	\$0	P-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL SOURCE OF SUPPLY PLANT	\$2,030,050		\$0	\$2,030,050		\$0	\$2,030,050
20		PUMPING PLANT							
21	320.000	Land and Land Rights - PP	\$58,808	P-21	\$0	\$58,808	100.00%	\$0	\$58,808
22	321.000	Structures and Improvements - PP	\$73,206	P-22	\$0	\$73,206	100.00%	\$0	\$73,206
23	321.100	S & I - Pumps (STL)	\$0	P-23	\$0	\$0	100.00%	\$0	\$0
24	321.200	S & I - Boosters	\$0	P-24	\$0	\$0	100.00%	\$0	\$0
25	322.000	Boiler Plant Equipment	\$0	P-25	\$0	\$0	100.00%	\$0	\$0
26	323.100	Power Generation Equipment	\$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	\$0	\$0	100.00%	\$0	\$0
29	325.000	Electric Pumping Equipment	\$796,780	P-29	\$0	\$796,780	100.00%	\$0	\$796,780
30	325.100	Pumping Equipment - Pre '46	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31	325.200	Pumping Equipment - Post '46	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	325.300	Pumping Equipment - Booster	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33	326.000	Diesel Pumping Equipment	\$0	P-33	\$0	\$0	100.00%	\$0	\$0
34	326.100	Diesel Pumping Equipment - Stratman	\$0	P-34	\$0	\$0	100.00%	\$0	\$0
35	326.200	Diesel Pumping Equip - Central	\$0	P-35	\$0	\$0	100.00%	\$0	\$0
36	327.000	Hydraulic Pumping Equipment	\$0	P-36	\$0	\$0	100.00%	\$0	\$0
37	328.100	Other Pumping Equipment	\$32,220	P-37	\$0	\$32,220	100.00%	\$0	\$32,220
38	328.200	TD Pumping Equipment	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39		TOTAL PUMPING PLANT	\$966,340		\$0	\$966,340		\$0	\$966,340
40		WATER TREATMENT PLANT							
41	330.000	Land and Land Rights - WTP	\$13,920	P-41	\$0	\$13,920	100.00%	\$0	\$13,920
42	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	331.300	S & I - Central 3	\$0	P-45	\$0	\$0	100.00%	\$0	\$0
46	331.400	S & I - South Plant	\$0	P-46	\$0	\$0	100.00%	\$0	\$0
47	331.500	S & I - Meramec	\$0	P-47	\$0	\$0	100.00%	\$0	\$0
48	332.000	WT Equipment-Non-Media	\$2,573,562	P-48	\$0	\$2,573,562	100.00%	\$0	\$2,573,562
49	332.100	WT Equipment - North Plant	\$0	P-49	\$0	\$0	100.00%	\$0	\$0
50	332.200	WT Equipment - Central 1 & 2	\$0	P-50	\$0	\$0	100.00%	\$0	\$0
51	332.300	WT Equipment - Central 3	\$0	P-51	\$0	\$0	100.00%	\$0	\$0
52	332.400	WT Equipment - South Plant	\$0	P-52	\$0	\$0	100.00%	\$0	\$0
53	332.500	WT Equipment - Meramec	\$0	P-53	\$0	\$0	100.00%	\$0	\$0
54	332.600	Other P/E Hand Equipment	\$23,864	P-54	\$0	\$23,864	100.00%	\$0	\$23,864
55	332.700	Equipment Filter Media	\$68,824	P-55	\$0	\$68,824	100.00%	\$0	\$68,824
56		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	100.00%	\$0	\$0
61	342.000	Distribution Reservoirs and Standpipes	\$304,708	P-61	\$74	\$304,782	100.00%	\$0	\$304,782
62	342.100	Rsvr & Standpipe - Elev	\$55,518	P-62	\$0	\$55,518	100.00%	\$0	\$55,518
63	342.200	Rsvr & Standpipe - Ground	\$19,616	P-63	\$0	\$19,616	100.00%	\$0	\$19,616

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Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
64	343.000	Trans and Distr Mains - Not Classified	\$2,697,970	P-64	\$0	\$2,697,970	100.00%	\$0	\$2,697,970
65	343.110	T & D Mains - 4" & Less	\$241,030	P-65	\$0	\$241,030	100.00%	\$0	\$241,030
66	343.120	T & D Mains - AC 4" (STL)	\$0	P-66	\$0	\$0	100.00%	\$0	\$0
67	343.130	T & D Mains - Galv 1 (STL)	\$0	P-67	\$0	\$0	100.00%	\$0	\$0
68	343.200	T & D Mains - 6" to 8"	\$1,292,673	P-68	\$20,138	\$1,312,811	100.00%	\$0	\$1,312,811
69	343.210	CI - 10" & Smaller - 1900 - 1928	\$0	P-69	\$0	\$0	100.00%	\$0	\$0
70	343.220	CI - 10" & Smaller - 1929 - 1956	\$0	P-70	\$0	\$0	100.00%	\$0	\$0
71	343.230	CI - 10" & Smaller - 1957 - 1993	\$0	P-71	\$0	\$0	100.00%	\$0	\$0
72	343.240	T & D Mains - DI 6-8" (STL)	\$0	P-72	\$0	\$0	100.00%	\$0	\$0
73	343.250	T & D Mains - DI 6-10" (TN)	\$0	P-73	\$0	\$0	100.00%	\$0	\$0
74	343.260	T & D Mains - PL 6-8" (STL)	\$0	P-74	\$0	\$0	100.00%	\$0	\$0
75	343.300	T & D Mains - 10" to 16"	\$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	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	\$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	\$1,990,608
85	346.100	Meters - Bronze Case	\$433,885	P-85	\$0	\$433,885	100.00%	\$0	\$433,885
86	346.200	Meters - Plastic Case	\$0	P-86	\$0	\$0	100.00%	\$0	\$0
87	346.300	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	\$402,924	100.00%	\$0	\$402,924
93	349.000	Other Transmission & Distribution Plant	\$11,767	P-93	\$0	\$11,767	100.00%	\$0	\$11,767
94		TOTAL TRANSMISSION & DIST. PLANT	\$9,596,527		\$23,636	\$9,620,163		\$0	\$9,620,163
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	\$122,241
99	390.200	S & I - Leasehold	\$0	P-99	\$0	\$0	100.00%	\$0	\$0
100	390.300	S & I - AG	\$0	P-100	\$0	\$0	100.00%	\$0	\$0
101	390.400	S & I - Misc	\$0	P-101	\$0	\$0	100.00%	\$0	\$0
102	391.000	Office Furniture and Equipment	\$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	100.00%	\$0	\$0
107	391.500	Data Handling Equipment	\$35,997	P-107	\$0	\$35,997	100.00%	\$0	\$35,997
108	391.600	Other Office Equipment	\$9,379	P-108	\$101	\$9,480	100.00%	\$0	\$9,480
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	\$50,342	100.00%	\$0	\$50,342
115	394.100	Tools, Shop & Garage - Other	\$0	P-115	\$0	\$0	100.00%	\$0	\$0
116	395.000	Laboratory Equipment	\$13,269	P-116	\$0	\$13,269	100.00%	\$0	\$13,269
117	395.100	Laboratory Equipment - Other	\$0	P-117	\$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	\$4,167
122	398.000	Miscellaneous Equipment	\$8,052	P-122	\$147	\$8,199	100.00%	\$0	\$8,199
123	399.000	Other Tangible Equipment	\$0	P-123	\$0	\$0	100.00%	\$0	\$0
124		TOTAL GENERAL PLANT	\$400,669		\$119,478	\$520,147		\$2,933	\$523,080
125		TOTAL PLANT IN SERVICE	\$19,036,438		\$150,152	\$19,186,590		\$2,933	\$19,189,523

Missouri - American Water Company
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Mexico Water District
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Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-2	Organization	301.000		\$2,552		\$0
	1. To Include Corporate Allocation		\$2,552		\$0	
P-4	Miscellaneous Intangible Plant	303.000		\$3,942		\$0
	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		\$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		\$0
	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		\$0
	1. To Include Corporate Allocation		\$69		\$0	

Accounting Schedule: 4
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Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-98	S & I - Office	390.100		\$125		\$0
	1. To Include Corporate Allocation		\$125		\$0	
P-102	Office Furniture and Equipment	391.000		\$1,804		\$2,933
	1. To Include Corporate Allocation		\$1,804		\$0	
	2. Svc Company Fixed Asset System (PRH)		\$0		\$2,933	
P-103	Computer & Peripheral Equipment	391.100		\$28,975		\$0
	1. To Include Corporate Allocation		\$28,975		\$0	
P-104	Computer Software	391.200		\$82,252		\$0
	1. To Include Corporate Allocation		\$82,252		\$0	
P-105	Computer Software - Personal	391.300		\$1,595		\$0
	1. To Include Corporate Allocation		\$1,595		\$0	
P-108	Other Office Equipment	391.600		\$101		\$0
	1. To Include Corporate Allocation		\$101		\$0	
P-109	Trans Equip - Lt Duty Trucks	392.000		\$549		\$0
	1. To Include Corporate Allocation		\$549		\$0	
P-111	Trans Equip - Autos	392.200		\$2,026		\$0
	1. To Include Corporate Allocation		\$2,026		\$0	
P-114	Tools, Shop and Garage Equipment	394.000		\$915		\$0
	1. To Include Corporate Allocation		\$915		\$0	
P-119	Communication Equipment - Non Tele	397.000		\$515		\$0
	1. To Include Corporate Allocation		\$515		\$0	

Accounting Schedule: 4
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Adjustments to Plant in Service

<u>A</u> Plant Adj. Number	<u>B</u> 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	
P-122	Miscellaneous Equipment	398.000		\$147		\$0
	1. To Include Corporate Allocation		\$147		\$0	
Total Plant Adjustments				\$150,152		\$2,933

Missouri - American Water Company

Case No. WR-2008-0311

Mexico Water District

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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$2,552	0.00%	\$0
3	302.000	Franchises and Consents	\$0	0.00%	\$0
4	303.000	Miscellaneous Intangible Plant	\$5,069	0.00%	\$0
5		TOTAL PLANT INTANGIBLE	\$7,621		\$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		TOTAL PUMPING PLANT	\$966,340		\$21,600
40		WATER TREATMENT PLANT			
41	330.000	Land and Land Rights - WTP	\$13,920	0.00%	\$0
42	331.000	Structures and Improvements - WTP	\$3,362,099	1.63%	\$54,802

Accounting Schedule: 5

Sponsor: Keith Foster

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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 Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
43	331.100	S & I - North Plant	\$0	1.63%	\$0
44	331.200	S & I - Central 1 & 2	\$0	1.63%	\$0
45	331.300	S & I - Central 3	\$0	1.63%	\$0
46	331.400	S & I - South Plant	\$0	1.63%	\$0
47	331.500	S & I - Meramec	\$0	1.63%	\$0
48	332.000	WT Equipment-Non-Media	\$2,573,562	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	2.43%	\$0

Accounting Schedule: 5
Sponsor: Keith Foster
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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 Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation 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		Total Depreciation	\$19,189,523		\$413,241

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 Number	Account Number	Depreciation Reserve Description	Total Reserve	Adjust Number	Adjustments	As Adjusted Reserve	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	302.000	Franchises and Consents	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Miscellaneous Intangible Plant	\$0	R-4	\$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							
7	310.000	Land and Land Rights - SSP	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	311.000	Structures and Improvements - SSP	\$28,976	R-8	\$0	\$28,976	100.00%	\$0	\$28,976
9	312.000	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%	\$0	\$174,796
14	316.100	Supply Mains - Other	\$17	R-14	\$0	\$17	100.00%	\$0	\$17
15	316.200	Supply Mains - Central Plant	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16	316.300	Supply Mains - South Plant	\$0	R-16	\$0	\$0	100.00%	\$0	\$0
17	316.400	Supply Mains - Meramec Plant	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18	317.000	Other Water Source Plant	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL SOURCE OF SUPPLY PLANT	\$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
22	321.000	Structures and Improvements - PP	\$25,395	R-22	\$0	\$25,395	100.00%	\$0	\$25,395
23	321.100	S & I - Pumps (STL)	\$0	R-23	\$0	\$0	100.00%	\$0	\$0
24	321.200	S & I - Boosters	\$0	R-24	\$0	\$0	100.00%	\$0	\$0
25	322.000	Boiler Plant Equipment	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26	323.100	Power Generation Equipment	\$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
29	325.000	Electric Pumping Equipment	-\$195,926	R-29	\$0	-\$195,926	100.00%	\$0	-\$195,926
30	325.100	Pumping Equipment - Pre '46	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
31	325.200	Pumping Equipment - Post '46	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	325.300	Pumping Equipment - Booster	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33	326.000	Diesel Pumping Equipment	\$0	R-33	\$0	\$0	100.00%	\$0	\$0
34	326.100	Diesel Pumping Equipment - Stratman	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	326.200	Diesel Pumping Equip - Central	\$0	R-35	\$0	\$0	100.00%	\$0	\$0
36	327.000	Hydraulic Pumping Equipment	\$0	R-36	\$0	\$0	100.00%	\$0	\$0
37	328.100	Other Pumping Equipment	\$511	R-37	\$0	\$511	100.00%	\$0	\$511
38	328.200	TD Pumping Equipment	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39		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
43	331.100	S & I - North Plant	\$0	R-43	\$0	\$0	100.00%	\$0	\$0
44	331.200	S & I - Central 1 & 2	\$0	R-44	\$0	\$0	100.00%	\$0	\$0
45	331.300	S & I - Central 3	\$0	R-45	\$0	\$0	100.00%	\$0	\$0
46	331.400	S & I - South Plant	\$0	R-46	\$0	\$0	100.00%	\$0	\$0
47	331.500	S & I - Meramec	\$0	R-47	\$0	\$0	100.00%	\$0	\$0
48	332.000	WT Equipment-Non-Media	\$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%	\$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	\$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							
58	340.000	Land and Land Rights - TDP	\$0	R-58	\$0	\$0	100.00%	\$0	\$0
59	341.000	Structures and Improvements - TDP	\$9,894	R-59	\$1	\$9,895	100.00%	\$0	\$9,895
60	341.100	S & I - Spec Cross	\$0	R-60	\$0	\$0	100.00%	\$0	\$0
61	342.000	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

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 Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
65	343.110	T & D Mains - 4" & Less	-\$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	CI - 10" & Smaller - 1900 - 1928	\$0	R-69	\$0	\$0	100.00%	\$0	\$0
70	343.220	CI - 10" & Smaller - 1929 - 1956	\$0	R-70	\$0	\$0	100.00%	\$0	\$0
71	343.230	CI - 10" & Smaller - 1957 - 1993	\$0	R-71	\$0	\$0	100.00%	\$0	\$0
72	343.240	T & D Mains - DI 6-8" (STL)	\$0	R-72	\$0	\$0	100.00%	\$0	\$0
73	343.250	T & D Mains - DI 6-10" (TN)	\$0	R-73	\$0	\$0	100.00%	\$0	\$0
74	343.260	T & D Mains - PL 6-8" (STL)	\$0	R-74	\$0	\$0	100.00%	\$0	\$0
75	343.300	T & D Mains - 10" to 16"	\$31,554	R-75	\$14	\$31,568	100.00%	\$0	\$31,568
76	343.310	T & D Mains - 18" & Greater	\$0	R-76	\$6	\$6	100.00%	\$0	\$6
77	343.320	CI - 12" (STL)	\$0	R-77	\$0	\$0	100.00%	\$0	\$0
78	343.330	CI - 16" (STL)	\$0	R-78	\$0	\$0	100.00%	\$0	\$0
79	343.340	T & D Mains - DI 12 (STL)	\$0	R-79	\$0	\$0	100.00%	\$0	\$0
80	343.350	T & D Mains - DI 16 & Greater (STL)	\$0	R-80	\$0	\$0	100.00%	\$0	\$0
81	343.360	T & D Mains - LJ 20 (STL)	\$0	R-81	\$0	\$0	100.00%	\$0	\$0
82	343.370	T & D Mains - PL 6-12 (STL)	\$0	R-82	\$0	\$0	100.00%	\$0	\$0
83	344.000	Fire Mains	\$7,909	R-83	\$0	\$7,909	100.00%	\$0	\$7,909
84	345.000	Services	\$129,882	R-84	\$0	\$129,882	100.00%	\$0	\$129,882
85	346.100	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							
96	389.000	Land and Land Rights - GP	\$0	R-96	\$0	\$0	100.00%	\$0	\$0
97	390.000	S & I - Store, Shop & Garage	\$3,246	R-97	\$0	\$3,246	100.00%	\$0	\$3,246
98	390.100	S & 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
101	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	100.00%	\$0	\$0
116	395.000	Laboratory Equipment	-\$7,644	R-116	\$0	-\$7,644	100.00%	\$0	-\$7,644
117	395.100	Laboratory Equipment - Other	\$0	R-117	\$0	\$0	100.00%	\$0	\$0
118	396.000	Power Operated Equipment	\$11,620	R-118	\$0	\$11,620	100.00%	\$0	\$11,620
119	397.000	Communication Equipment - Non Tele	-\$8,139	R-119	\$171	-\$7,968	100.00%	\$0	-\$7,968
120	397.100	Remote Control & Instrument	\$29	R-120	\$0	\$29	100.00%	\$0	\$29
121	397.200	Communication Equip - Tele	\$17,429	R-121	\$222	\$17,651	100.00%	\$0	\$17,651
122	398.000	Miscellaneous Equipment	\$2,867	R-122	\$49	\$2,916	100.00%	\$0	\$2,916
123	399.000	Other Tangible Equipment	\$0	R-123	\$0	\$0	100.00%	\$0	\$0
124		TOTAL GENERAL PLANT	\$131,121		\$54,707	\$185,828		\$54	\$185,882
125		TOTAL DEPRECIATION RESERVE	\$2,979,834		\$59,201	\$3,038,785		\$54	\$3,038,819

Missouri - American Water Company
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Mexico Water District
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Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-4	Miscellaneous Intangible Plant	303.000		\$4,610		\$0
	1. To Include Corporate Allocation		\$4,610		\$0	
R-42	Structures and Improvements - WTP	331.000		\$4		\$0
	1. To Include Corporate Allocation		\$4		\$0	
R-59	Structures and Improvements - TDP	341.000		\$1		\$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	
R-75	T & D Mains - 10" to 16"	343.300		\$14		\$0
	1. To Include Corporate Allocation		\$14		\$0	
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
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Adjustments for Depreciation Reserve

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

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Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To Include Corporate Allocation		\$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		\$49		\$0
	1. To Include Corporate Allocation		\$49		\$0	
Total Reserve Adjustments				\$59,231		\$54

Missouri - American Water Company
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Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Base Payroll	\$216,091	38.03	13.00	25.03	0.068575	\$14,818
3	FICA - Employee Portion	\$23,611	38.03	16.19	21.84	0.059836	\$1,413
4	Income Taxes Withheld	\$91,314	38.03	16.19	21.84	0.059836	\$5,464
5	State Income Taxes Withheld	\$0	38.03	18.19	19.84	0.054356	\$0
6	Fuel & Power	\$191,728	38.03	37.20	0.83	0.002274	\$436
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
10	Management Fees	\$327,497	38.03	21.41	16.62	0.045534	\$14,912
11	Group Insurance	\$104,043	38.03	-7.50	45.53	0.124740	\$12,978
12	OPEB's	\$13,183	38.03	3.41	34.62	0.094849	\$1,250
13	Pensions	\$19,988	38.03	17.58	20.45	0.056027	\$1,120
14	401 (k) - Employer Match	\$6,036	38.03	38.82	-0.79	-0.002164	-\$13
15	Insurance Other Than Group	\$59,499	38.03	42.44	-4.41	-0.012082	-\$719
16	Uncollectible Accounts	\$21,175	38.03	38.03	0.00	0.000000	\$0
17	Rents	\$11,816	38.03	-9.96	47.99	0.131479	\$1,554
18	Cash Vouchers	\$312,203	38.03	21.41	16.62	0.045534	\$14,216
19	TOTAL OPERATION AND MAINT. EXPENSE	\$1,486,171					\$67,429
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
31	CWC REQ'D BEFORE RATE BASE OFFSETS						\$18,904
32	TAX OFFSET FROM RATE BASE						
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	\$409,581	38.03	108.85	-70.82	-0.194027	-\$79,470
37	TOTAL OFFSET FROM RATE BASE	\$721,954					-\$81,139
38	TOTAL CASH WORKING CAPITAL REQUIRED						-\$62,235

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Income Statement

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OPERATING REVENUES	\$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	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)
16	NET OPERATING INCOME	\$556,855	\$0	\$0	\$0	\$511,178	\$546,610	\$1,057,788	\$0	\$0

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

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Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.100	Residential	\$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			Rev-3		\$364,342	100.00%	\$112,162	\$476,504		
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%	\$0	\$0	\$0	\$0
3	601.000	Labor & Exp Oper - Labor & Misc	\$63,861	\$61,901	\$1,960	E-3	\$6,997	\$70,858	100.00%	\$0	\$70,858	\$68,898	\$1,960
4	602.000	Purchased Water	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	603.100	Misc Exp Oper - Fuel & Power	\$128,878	\$0	\$128,878	E-5	-\$1,280	\$127,598	100.00%	\$0	\$127,598	\$0	\$127,598
6	603.200	Misc Exp Oper	\$0	\$0	\$0	E-6	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
7	604.000	Rents	\$0	\$0	\$0	E-7	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
8	610.000	Super & Eng Mtce	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	611.000	Structures & Improvements Mtce	\$85	\$0	\$85	E-9	\$85	\$85	100.00%	\$0	\$85	\$0	\$85
10	612.000	Collect & Impound Reservoirs Mtce	\$0	\$0	\$0	E-10	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
11	613.000	Lake, River & Other Intakes Mtce	\$0	\$0	\$0	E-11	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
12	614.000	Wells & Springs Mtce	\$0	\$0	\$0	E-12	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
13	615.000	Infiltration Galleries & Tunnels Mtce	\$0	\$0	\$0	E-13	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
14	616.000	Supply Mains Mtce	\$0	\$0	\$0	E-14	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
15	617.000	Misc Plant Mtce - Labor & Mtce	\$12,674	\$0	\$12,674	E-15	\$0	\$12,674	100.00%	\$0	\$12,674	\$0	\$12,674
16		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	632.000	Power Production Equip	\$0	\$0	\$0	E-26	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
27	633.000	Mtce of Pumping Equipment - Labor & Mtce	\$0	\$0	\$0	E-27	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
28		TOTAL PUMPING EXPENSES	\$63,240	-\$1,078	\$64,318		-\$952	\$62,288		\$0	\$62,288	-\$1,078	\$63,366
29		WATER TREATMENT EXPENSES											
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	\$0	\$0
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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Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj. Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
37	650.000	Supervision & Engineering Mtce WT	\$290	\$290	\$0	E-37	\$32	\$322	100.00%	\$0	\$322	\$322	\$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	\$12,836	\$0	\$12,836	E-39	\$0	\$12,836	100.00%	\$0	\$12,836	\$0	\$12,836
40		TOTAL WATER TREATMENT EXPENSES	\$148,323	\$11,971	\$136,352		\$597	\$148,920		\$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%	\$0	\$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%	\$0	\$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	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	\$17,491	\$17,491	\$0	E-51	\$1,976	\$19,467	100.00%	\$0	\$19,467	\$19,467	\$0
52	672.000	Dist. Reservoirs & Standpipes	\$0	\$0	\$0	E-52	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
53	673.000	TD Main - Labor & Mtce	\$14	\$14	\$0	E-53	\$0	\$14	100.00%	\$0	\$14	\$14	\$0
54	674.000	Fire Main - Labor & Mtce	\$0	\$0	\$0	E-54	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
55	675.000	Services	\$39	\$39	\$0	E-55	\$5	\$44	100.00%	\$0	\$44	\$44	\$0
56	676.000	Meters - Labor & Mtce	\$147	\$147	\$0	E-56	\$27	\$174	100.00%	\$0	\$174	\$174	\$0
57	677.000	Hydrants - Labor & Mtce	\$0	\$0	\$0	E-57	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
58	678.000	Misc Plant Mtce - Labor & Mtce	\$130,860	\$1,424	\$129,436	E-58	\$29,289	\$160,149	100.00%	\$0	\$160,149	\$1,585	\$158,564
59		TOTAL TRANSMISSION & DIST. EXPENSES	\$242,811	\$95,817	\$146,994		\$26,508	\$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%	\$0	\$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	\$0	E-70	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
71		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
72		SALES PROMOTION EXPENSES											
73	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-73	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
74		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
75		ADMIN. & GENERAL EXPENSES											
76	920.000	Admin. & General Salaries	\$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	\$0	\$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	\$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	\$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	\$0
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	E-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

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Non Labor
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	925.000	Injuries & Damages - Misc	\$139	\$0	\$139	E-86	\$0	\$139	100.00%	\$0	\$139	\$0	\$139
87	926.100	Group Insurance Oper AG	\$66,108	\$66,108	\$0	E-87	\$0	\$66,108	100.00%	\$0	\$66,108	\$66,108	\$0
88	926.200	Pensions	\$28,644	\$28,644	\$0	E-88	-\$7,489	\$21,155	100.00%	\$0	\$21,155	\$21,155	\$0
89	926.300	Employee Pension & Benefits - Misc	\$9,226	\$9,226	\$0	E-89	\$4,412	\$13,638	100.00%	\$0	\$13,638	\$13,638	\$0
90	927.000	Franchise Requirements	\$0	\$0	\$0	E-90	\$491	\$491	100.00%	\$0	\$491	\$0	\$491
91	928.100	Regulatory Commission Exp	\$1,168	\$0	\$1,168	E-91	-\$726	\$442	100.00%	\$0	\$442	\$0	\$442
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	\$762	\$0	\$762	E-93	-\$457	\$305	100.00%	\$0	\$305	\$0	\$305
94	930.200	Misc. General Expense	\$65,164	\$0	\$65,164	E-94	-\$8,694	\$56,470	100.00%	\$0	\$56,470	-\$4,245	\$60,715
95	930.300	Research & Development	\$170	\$0	\$170	E-95	\$0	\$170	100.00%	\$0	\$170	\$0	\$170
96	931.000	Rents -AG	\$3,579	\$0	\$3,579	E-96	\$318	\$3,897	100.00%	\$0	\$3,897	\$0	\$3,897
97	932.000	Mtce of General Plant	\$2,358	\$0	\$2,358	E-97	\$0	\$2,358	100.00%	\$0	\$2,358	\$0	\$2,358
98		TOTAL ADMIN. & GENERAL EXPENSES	\$693,700	\$525,051	\$168,649		-\$11,792	\$681,908		\$1,846	\$683,754	\$527,229	\$156,525
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			E-101		\$0	100.00%	-\$18,105	-\$18,105		
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
116		NET INCOME BEFORE TAXES	\$624,766					\$579,089		\$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		
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	-\$344			E-122		-\$344	100.00%	\$344	\$0		
123		TOTAL DEFERRED INCOME TAXES	\$67,911					\$67,911		-\$49,549	\$18,362		
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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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	

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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	

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	2. To Normalize Overtime (Eaves)		-\$77	\$0		\$0	\$0	
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$6	\$0		\$0	\$0	
E-37	Supervision & Engineering Mtce WT	650.000	\$32	\$0	\$32	\$0	\$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	
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$41	\$0		\$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	\$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	\$0	

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A	B	C	D	E	F	G	H	I
Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments 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	
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-18	0		0	0	
E-64	Cust Rec & Collection Exp - Labor & Acctg	903.000	2,087	4,123	6,210	0	0	0
	1. To Annualize Payroll (Eaves)		2,219	0		0	0	

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	2. To Annualize Postage Expense (Foster)		\$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
	1. To Annualize Fuel & Power Expense (Foster)		\$0	\$49		\$0	\$0	
E-79	Misc. Office Expense - Other Supplies	921.300	\$0	\$1,450	\$1,450	\$0	\$0	\$0
	1. To Annualize Regulatory Asset Expense (Eaves)		\$0	\$1,718		\$0	\$0	

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	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	
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	\$0	\$0

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To Adjust Rate Case Expense (Eaves)		\$0	-\$726		\$0	\$0	
E-93	Goodwill Advertising Exp	930.100	\$0	-\$457	-\$457	\$0	\$0	\$0
	1. To Remove Disallowed Advertising Expense (Foster)		\$0	-\$457		\$0	\$0	
E-94	Misc. General Expense	930.200	-\$4,245	-\$4,449	-\$8,694	\$0	\$0	\$0
	1. To Annualize Transportation Expense (Eaves)		-\$3,903	\$0		\$0	\$0	
	2. To Remove Lobbying Expense (Bolin)		-\$342	\$0		\$0	\$0	
	3. To Remove Disall. Ad, Promotion & 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	\$0
	1. To Annualize Building Lease Expense (Eaves)		\$0	\$578		\$0	\$0	
	2. To Annualize Equipment Lease Expense (Eaves)		\$0	-\$260		\$0	\$0	
E-100	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	-\$46,423	-\$46,423
	To Annualize Depreciation Expense		\$0	\$0		\$0	-\$46,423	
	2. To Annualize Transportation & Power Equipment		\$0	\$0		\$0	\$0	
E-101	Depreciation on CIAC	403.100	\$0	\$0	\$0	\$0	-\$18,105	-\$18,105

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To Annualize Depreciation on CIAC (Eaves)		\$0	\$0		\$0	-\$18,105	
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		\$0	\$344	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$826,162	\$826,162

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

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

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 Number	A Description	B Percentage Rate	C Test Year	D 7.52% Return	E 7.73% Return	F 7.95% Return
1	NET OPERATING INCOME		\$1,057,788	\$904,591	\$930,340	\$956,209
2	ADD TO NET OPERATING INCOME					
3	Current Income Taxes		\$391,783	\$296,329	\$312,373	\$328,492
4	Deferred Income Taxes from Inc. Statement					
5	Deferred Income Tax Expense		\$18,362	\$18,362	\$18,362	\$18,362
6	ITC Amortization		\$0	\$0	\$0	\$0
7	TOTAL NET INCOME BEFORE TAXES		\$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
18	PROVISION FOR FED. INCOME TAX					
19	Net Taxable Inc. - Fed. Inc. Tax		\$1,020,570	\$771,919	\$813,712	\$855,700
20	Deduct Missouri Income Tax at the Rate of	100.000%	\$53,205	\$40,242	\$42,421	\$44,610
21	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
22	Federal Taxable Income - Fed. Inc. Tax		\$967,365	\$731,677	\$771,291	\$811,090
23	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					
42	Deferred Investment Tax Credit		\$0	\$0	\$0	\$0
43	Deferred Income Tax		\$18,362	\$18,362	\$18,362	\$18,362
44	Deferred Tax Depreciation		\$0	\$0	\$0	\$0
45	Amort of Deferred Tax Depreciation		\$0	\$0	\$0	\$0
46	Amort of Repair Allowance		\$0	\$0	\$0	\$0
47	Amort of Deferred ITC		\$0	\$0	\$0	\$0
48	Deferred Unbilled		\$0	\$0	\$0	\$0
49	TOTAL DEFERRED INCOME TAXES		\$18,362	\$18,362	\$18,362	\$18,362

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 Number	A Description	B Percentage Rate	C Test Year	D 7.52% Return	E 7.73% Return	F 7.95% Return
50	TOTAL INCOME TAX		\$410,145	\$314,691	\$330,735	\$346,854

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

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 Customers	C Bills Per Year	B Total Customer Bills	C Annual Customer Charge Revenues	D Annualized Water Usage	E Annualized Volumetric Revenues	F Total Annualized Revenues
5/8"	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	1	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

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 Number	A Meter Size	B Annualized Customers	C Bills Per Year	D Total Customer Bills B * C	E Customer Charge	F Annual Customer Charge Revenues D * E	G Annual Water Usage Per Customer	H Annualized Water Usage (B * G)	I Volumetric Rate per Gallons in J	J Gallons Per Volumetric Rate	K Annualized Volumetric Revenues (B * G * I) / J
1	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

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	C Annual Customer Charge Revenues	D Annualized Water Usage	E Annualized Volumetric Revenues	F 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 Number	A Meter Size	B Annualized Customers	C Bills Per Year	D Total Customer Bills B * C	E Customer Charge	F Annual Customer Charge Revenues D * E	G Annual Water Usage Per Customer	H Annualized Water Usage (B * G)	I Volumetric Rate per Gallons in J	J Gallons Per Volumetric Rate	K Annualized Volumetric Revenues (B * G * I) / J
1	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	0	0.0000	0	\$0
4	1"	80	12	960	\$17.08	\$16,397	0	0	0.0000	0	\$0
5	1 1/2"	1	12	12	\$29.70	\$356	0	0	0.0000	0	\$0
6	2"	49	12	588	\$44.84	\$26,366	0	0	0.0000	0	\$0
7	3"	2	12	24	\$80.13	\$1,923	0	0	0.0000	0	\$0
8	6"	1	12	12	\$256.63	\$3,080	0	0	0.0000	0	\$0
9	Consumption Charge:	0	1	0	\$0.00	\$0	0	0	0.0000	0	\$0
10	First 100,000	1	1	1	\$0.00	\$0	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		104,622,210			\$391,066

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	B Annualized Customers	C Bills Per Year	B Total Customer Bills	C Annual Customer Charge Revenues	D Annualized Water Usage	E Annualized Volumetric Revenues	F Total Annualized Revenues
5/8"	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

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 Number	A Meter Size	B Annualized Customers	C Bills Per Year	D Total Customer Bills B * C	E Customer Charge	F Annual Customer Charge Revenues D * E	G Annual Water Usage Per Customer	H Annualized Water Usage (B * G)	I Volumetric Rate per Gallons in J	J Gallons Per Volumetric Rate	K Annualized Volumetric Revenues (B * G * I) / J
1	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	0	0.0000	0	\$0
10	First 100,000	1	1	1	\$0.00	\$0	12,867,981	12,867,981	6.2344	1,000	\$80,224
11	Next 1,900,000	1	1	1	\$0.00	\$0	100,202,142	100,202,142	3.4925	1,000	\$349,956
12	Next 3,000,000	1	1	1	\$0.00	\$0	45,507,220	45,507,220	2.6953	1,000	\$122,656
13	Next 5,000,000	1	1	1	\$0.00	\$0	276,657	276,657	1.8150	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

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 Number	<u>A</u> Description	<u>B</u> 7.52% Return	<u>C</u> 7.73% Return	<u>D</u> 7.95% Return
1	Net Orig Cost Rate Base	\$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

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

<u>A</u>	<u>B</u>	<u>C</u>
Line Number	Rate Base Description	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	\$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	0.0000% \$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

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$2,073	\$2,073	100.00%	\$0	\$2,073
3	302.000	Franchises and Consents	\$13	P-3	\$0	\$13	100.00%	\$0	\$13
4	303.000	Miscellaneous Intangible Plant	\$102,714	P-4	\$3,201	\$105,915	100.00%	\$0	\$105,915
5		TOTAL PLANT INTANGIBLE	\$102,727		\$5,274	\$108,001		\$0	\$108,001
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights - SSP	\$1,735	P-7	\$0	\$1,735	100.00%	\$0	\$1,735
8	311.000	Structures and Improvements - SSP	\$18,918	P-8	\$0	\$18,918	100.00%	\$0	\$18,918
9	312.000	Collecting & Impounding Reservoirs	\$0	P-9	\$0	\$0	100.00%	\$0	\$0
10	313.000	Lake, River and Other Intakes	\$0	P-10	\$0	\$0	100.00%	\$0	\$0
11	314.000	Wells and Springs	\$235,735	P-11	\$0	\$235,735	100.00%	\$0	\$235,735
12	315.000	Infiltration Galleries and Tunnels	\$0	P-12	\$0	\$0	100.00%	\$0	\$0
13	316.000	Supply Mains	\$171,733	P-13	\$0	\$171,733	100.00%	\$0	\$171,733
14	316.100	Supply Mains - Other	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15	316.200	Supply Mains - Central Plant	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16	316.300	Supply Mains - South Plant	\$0	P-16	\$0	\$0	100.00%	\$0	\$0
17	316.400	Supply Mains - Meramec Plant	\$0	P-17	\$0	\$0	100.00%	\$0	\$0
18	317.000	Other Water Source Plant	\$0	P-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL SOURCE OF SUPPLY PLANT	\$428,121		\$0	\$428,121		\$0	\$428,121
20		PUMPING PLANT							
21	320.000	Land and Land Rights - PP	\$0	P-21	\$0	\$0	100.00%	\$0	\$0
22	321.000	Structures and Improvements - PP	\$18,392	P-22	\$0	\$18,392	100.00%	\$0	\$18,392
23	321.100	S & I - Pumps (STL)	\$0	P-23	\$0	\$0	100.00%	\$0	\$0
24	321.200	S & I - Boosters	\$0	P-24	\$0	\$0	100.00%	\$0	\$0
25	322.000	Boiler Plant Equipment	\$0	P-25	\$0	\$0	100.00%	\$0	\$0
26	323.000	Power Generation Equipment	\$0	P-26	\$0	\$0	100.00%	\$0	\$0
27	323.200	Power Generation Equip Other	\$0	P-27	\$0	\$0	100.00%	\$0	\$0
28	324.000	Steam Pumping Equipment	\$0	P-28	\$0	\$0	100.00%	\$0	\$0
29	325.000	Electric Pumping Equipment	\$1,897,606	P-29	\$0	\$1,897,606	100.00%	\$0	\$1,897,606
30	325.100	Pumping Equipment - Pre '46	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31	325.200	Pumping Equipment - Post '46	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	325.300	Pumping Equipment - Booster	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33	326.000	Diesel Pumping Equipment	\$12,817	P-33	\$0	\$12,817	100.00%	\$0	\$12,817
34	326.100	Diesel Pumping Equipment - Stratman	\$0	P-34	\$0	\$0	100.00%	\$0	\$0
35	326.200	Diesel Pumping Equip - Central	\$0	P-35	\$0	\$0	100.00%	\$0	\$0
36	327.000	Hydraulic Pumping Equipment	\$81,548	P-36	\$0	\$81,548	100.00%	\$0	\$81,548
37	328.100	Other Pumping Equipment	\$69,057	P-37	\$0	\$69,057	100.00%	\$0	\$69,057
38	328.200	TD Pumping Equipment	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39		TOTAL PUMPING PLANT	\$2,079,420		\$0	\$2,079,420		\$0	\$2,079,420
40		WATER TREATMENT PLANT							
41	330.000	Land and Land Rights - WTP	\$432	P-41	\$0	\$432	100.00%	\$0	\$432
42	331.000	Structures and Improvements - WTP	\$476,077	P-42	\$442	\$476,519	100.00%	\$0	\$476,519
43	331.100	S & I - North Plant	\$0	P-43	\$0	\$0	100.00%	\$0	\$0
44	331.200	S & I - Central 1 & 2	\$0	P-44	\$0	\$0	100.00%	\$0	\$0
45	331.300	S & I - Central 3	\$0	P-45	\$0	\$0	100.00%	\$0	\$0
46	331.400	S & I - South Plant	\$0	P-46	\$0	\$0	100.00%	\$0	\$0
47	331.500	S & I - Meramec	\$0	P-47	\$0	\$0	100.00%	\$0	\$0
48	332.000	WT Equipment-Non-Media	\$2,468,078	P-48	\$0	\$2,468,078	100.00%	\$0	\$2,468,078
49	332.100	WT Equipment - North Plant	\$0	P-49	\$0	\$0	100.00%	\$0	\$0
50	332.200	WT Equipment - Central 1 & 2	\$0	P-50	\$0	\$0	100.00%	\$0	\$0
51	332.300	WT Equipment - Central 3	\$0	P-51	\$0	\$0	100.00%	\$0	\$0
52	332.400	WT Equipment - South Plant	\$0	P-52	\$0	\$0	100.00%	\$0	\$0
53	332.500	WT Equipment - Meramec	\$0	P-53	\$0	\$0	100.00%	\$0	\$0
54	332.600	Other P/E Hand Equipment	\$0	P-54	\$0	\$0	100.00%	\$0	\$0
55	332.700	Equipment Filter Media	\$69,579	P-55	\$0	\$69,579	100.00%	\$0	\$69,579
56		TOTAL WATER TREATMENT PLANT	\$3,014,166		\$442	\$3,014,608		\$0	\$3,014,608
57		TRANSMISSION & DIST. PLANT							
58	340.000	Land and Land Rights - TDP	\$35,898	P-58	-\$221	\$35,677	100.00%	\$0	\$35,677
59	341.000	Structures and Improvements - TDP	\$289,578	P-59	\$139	\$289,717	100.00%	\$0	\$289,717
60	341.100	S & I - Spec Cross	\$0	P-60	\$0	\$0	100.00%	\$0	\$0
61	342.000	Distribution Reservoirs and Standpipes	\$3,360,855	P-61	\$60	\$3,360,915	100.00%	\$0	\$3,360,915
62	342.100	Rsvr & Standpipe - Elev	\$87,709	P-62	\$0	\$87,709	100.00%	\$0	\$87,709
63	342.200	Rsvr & Standpipe - Ground	\$117,854	P-63	\$0	\$117,854	100.00%	\$0	\$117,854

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Parkville Water District
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Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
64	343.000	Trans and Distr Mains - Not Classified	\$3,503,655	P-64	\$0	\$3,503,655	100.00%	\$0	\$3,503,655
65	343.110	T & D Mains - 4" & Less	\$334,793	P-65	\$0	\$334,793	100.00%	\$0	\$334,793
66	343.120	T & D Mains - AC 4" (STL)	\$0	P-66	\$0	\$0	100.00%	\$0	\$0
67	343.130	T & D Mains - Galv 1 (STL)	\$0	P-67	\$0	\$0	100.00%	\$0	\$0
68	343.200	T & D Mains - 6" to 8"	\$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	CI - 10" & Smaller - 1957 - 1993	\$0	P-71	\$0	\$0	100.00%	\$0	\$0
72	343.240	T & D Mains - DI 6-8" (STL)	\$0	P-72	\$0	\$0	100.00%	\$0	\$0
73	343.250	T & D Mains - DI 6-10" (TN)	\$0	P-73	\$0	\$0	100.00%	\$0	\$0
74	343.260	T & D Mains - PL 6-8" (STL)	\$0	P-74	\$0	\$0	100.00%	\$0	\$0
75	343.300	T & D Mains - 10" to 16"	\$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							
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
125		TOTAL PLANT IN SERVICE	\$29,101,192		\$121,927	\$29,223,119		\$4,466	\$29,227,585

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Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-2	Organization	301.000		\$2,073		\$0
	1. To Include Corporate Allocation		\$2,073		\$0	
P-4	Miscellaneous Intangible Plant	303.000		\$3,201		\$0
	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		\$0
	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		\$0
	1. To Include Corporate Allocation		\$16,352		\$0	
P-75	T & D Mains - 10" to 16"	343.300		\$1,867		\$0
	1. To Include Corporate Allocation		\$1,867		\$0	
P-76	T & D Mains - 18" & Greater	343.310		\$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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Adjustments to Plant in Service

A Plant Adj. Number	B Plant in Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-100	S & I - AG	390.300		\$102		\$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	
P-103	Computer & Peripheral Equipment	391.100		\$23,529		\$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	
P-105	Computer Software - Personal	391.300		\$1,295		\$0
	1. To Include Corporate Allocation		\$1,295		\$0	
P-108	Other Office Equipment	391.600		\$82		\$0
	1. To Include Corporate Allocation		\$82		\$0	
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	
P-114	Tools, Shop and Garage Equipment	394.000		\$743		\$0
	1. To Include Corporate Allocation		\$743		\$0	
P-119	Communication Equipment - Non Tele	397.000		\$418		\$0
	1. To Include Corporate Allocation		\$418		\$0	

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Missouri - American Water Company
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Adjustments to Plant in Service

<u>A</u> Plant Adj. Number	<u>B</u> 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		\$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

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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$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	\$0	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	1.63%	\$7,767

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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
43	331.100	S & I - North Plant	\$0	1.63%	\$0
44	331.200	S & I - Central 1 & 2	\$0	1.63%	\$0
45	331.300	S & I - Central 3	\$0	1.63%	\$0
46	331.400	S & I - South Plant	\$0	1.63%	\$0
47	331.500	S & I - Meramec	\$0	1.63%	\$0
48	332.000	WT Equipment-Non-Media	\$2,468,078	2.78%	\$68,613
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	\$69,579	2.78%	\$1,934
56		TOTAL WATER TREATMENT PLANT	\$3,014,608		\$78,314
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	343.130	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	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"	\$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	2.43%	\$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 Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation 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
125		Total Depreciation	\$29,227,585		\$625,778

Accounting Schedule: 5
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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

Line Number	Account Number	Depreciation Reserve Description	C Total Reserve	D Adjust Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	302.000	Franchises and Consents	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Miscellaneous Intangible Plant	\$0	R-4	\$3,744	\$3,744	100.00%	\$0	\$3,744
5		TOTAL PLANT INTANGIBLE	\$0		\$3,744	\$3,744		\$0	\$3,744
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights - SSP	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	311.000	Structures and Improvements - SSP	\$8,300	R-8	\$0	\$8,300	100.00%	\$0	\$8,300
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	\$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	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	\$140,752		\$0	\$140,752		\$0	\$140,752
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	\$7,274
23	321.100	S & I - Pumps (STL)	\$0	R-23	\$0	\$0	100.00%	\$0	\$0
24	321.200	S & I - Boosters	\$0	R-24	\$0	\$0	100.00%	\$0	\$0
25	322.000	Boiler Plant Equipment	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26	323.100	Power Generation Equipment	\$0	R-26	\$0	\$0	100.00%	\$0	\$0
27	323.200	Power Generation Equip Other	\$0	R-27	\$0	\$0	100.00%	\$0	\$0
28	324.000	Steam Pumping Equipment	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	325.000	Electric Pumping Equipment	\$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	100.00%	\$0	\$0
33	326.000	Diesel Pumping Equipment	\$370	R-33	\$0	\$370	100.00%	\$0	\$370
34	326.100	Diesel Pumping Equipment - Stratman	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	326.200	Diesel Pumping Equip - Central	\$0	R-35	\$0	\$0	100.00%	\$0	\$0
36	327.000	Hydraulic Pumping Equipment	\$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
45	331.300	S & I - Central 3	\$0	R-45	\$0	\$0	100.00%	\$0	\$0
46	331.400	S & I - South Plant	\$0	R-46	\$0	\$0	100.00%	\$0	\$0
47	331.500	S & I - Meramec	\$0	R-47	\$0	\$0	100.00%	\$0	\$0
48	332.000	WT Equipment-Non-Media	\$634,648	R-48	\$0	\$634,648	100.00%	\$0	\$634,648
49	332.100	WT Equipment - North Plant	\$0	R-49	\$0	\$0	100.00%	\$0	\$0
50	332.200	WT Equipment - Central 1 & 2	\$0	R-50	\$0	\$0	100.00%	\$0	\$0
51	332.300	WT Equipment - Central 3	\$0	R-51	\$0	\$0	100.00%	\$0	\$0
52	332.400	WT Equipment - South Plant	\$0	R-52	\$0	\$0	100.00%	\$0	\$0
53	332.500	WT Equipment - Meramec	\$0	R-53	\$0	\$0	100.00%	\$0	\$0
54	332.600	Other P/E Hand Equipment	\$0	R-54	\$0	\$0	100.00%	\$0	\$0
55	332.700	Equipment Filter Media	\$1,449	R-55	\$0	\$1,449	100.00%	\$0	\$1,449
56		TOTAL WATER TREATMENT PLANT	\$788,543		\$3	\$788,546		\$0	\$788,546
57		TRANSMISSION & DIST. PLANT							
58	340.000	Land and Land Rights - TDP	\$0	R-58	\$0	\$0	100.00%	\$0	\$0
59	341.000	Structures and Improvements - TDP	\$21,966	R-59	\$1	\$21,967	100.00%	\$0	\$21,967
60	341.100	S & I - Spec Cross	\$0	R-60	\$0	\$0	100.00%	\$0	\$0
61	342.000	Distribution Reservoirs and Standpipes	\$185,652	R-61	\$0	\$185,652	100.00%	\$0	\$185,652
62	342.100	Rsvr & Standpipe - Elev	\$38,518	R-62	\$0	\$38,518	100.00%	\$0	\$38,518
63	342.200	Rsvr & Standpipe - Ground	\$3,855	R-63	\$0	\$3,855	100.00%	\$0	\$3,855
64	343.000	Trans and Distr Mains - Not Classified	\$1,355,196	R-64	-\$174	\$1,355,022	100.00%	\$0	\$1,355,022

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

Line Number	Account Number	Depreciation Reserve Description	C Total Reserve	D Adjust Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
65	343.110	T & D Mains - 4" & Less	\$18,698	R-65	\$0	\$18,698	100.00%	\$0	\$18,698
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"	\$135,557	R-68	\$87	\$135,644	100.00%	\$0	\$135,644
69	343.210	CI - 10" & Smaller - 1900 - 1928	\$0	R-69	\$0	\$0	100.00%	\$0	\$0
70	343.220	CI - 10" & Smaller - 1929 - 1956	\$0	R-70	\$0	\$0	100.00%	\$0	\$0
71	343.230	CI - 10" & Smaller - 1957 - 1993	\$0	R-71	\$0	\$0	100.00%	\$0	\$0
72	343.240	T & D Mains - DI 6-8" (STL)	\$0	R-72	\$0	\$0	100.00%	\$0	\$0
73	343.250	T & D Mains - DI 6-10" (TN)	\$0	R-73	\$0	\$0	100.00%	\$0	\$0
74	343.260	T & D Mains - PL 6-8" (STL)	\$0	R-74	\$0	\$0	100.00%	\$0	\$0
75	343.300	T & D Mains - 10" to 16"	\$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	343.320	CI - 12" (STL)	\$0	R-77	\$0	\$0	100.00%	\$0	\$0
78	343.330	CI - 16" (STL)	\$0	R-78	\$0	\$0	100.00%	\$0	\$0
79	343.340	T & D Mains - DI 12 (STL)	\$0	R-79	\$0	\$0	100.00%	\$0	\$0
80	343.350	T & D Mains - DI 16 & Greater (STL)	\$0	R-80	\$0	\$0	100.00%	\$0	\$0
81	343.360	T & D Mains - LJ 20 (STL)	\$0	R-81	\$0	\$0	100.00%	\$0	\$0
82	343.370	T & D Mains - PL 6-12 (STL)	\$0	R-82	\$0	\$0	100.00%	\$0	\$0
83	344.000	Fire Mains	\$15,987	R-83	\$0	\$15,987	100.00%	\$0	\$15,987
84	345.000	Services	\$488,793	R-84	\$0	\$488,793	100.00%	\$0	\$488,793
85	346.100	Meters - Bronze Case	\$46,335	R-85	-\$4	\$46,331	100.00%	\$0	\$46,331
86	346.200	Meters - Plastic Case	\$0	R-86	\$0	\$0	100.00%	\$0	\$0
87	346.300	Meters - Others	\$55,348	R-87	\$0	\$55,348	100.00%	\$0	\$55,348
88	346.400	Meters - Remote (ARBs)	\$90	R-88	\$0	\$90	100.00%	\$0	\$90
89	346.500	Meter Vault	\$0	R-89	\$0	\$0	100.00%	\$0	\$0
90	347.100	Meter Installations	\$181,322	R-90	\$0	\$181,322	100.00%	\$0	\$181,322
91	347.200	Meter Install - Other	\$0	R-91	\$0	\$0	100.00%	\$0	\$0
92	348.000	Hydrants	\$306,652	R-92	\$1	\$306,653	100.00%	\$0	\$306,653
93	349.000	Other Transmission & Distribution Plant	\$2,048	R-93	\$0	\$2,048	100.00%	\$0	\$2,048
94		TOTAL TRANSMISSION & DIST. PLANT	\$3,109,064		-\$73	\$3,108,991		\$0	\$3,108,991
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	\$19,085
112	392.300	Trans Equip - Other	\$17,258	R-112	\$0	\$17,258	100.00%	\$0	\$17,258
113	393.000	Stores Equipment	\$1,387	R-113	\$0	\$1,387	100.00%	\$0	\$1,387
114	394.000	Tools, Shop and Garage Equipment	\$24,776	R-114	\$75	\$24,851	100.00%	\$0	\$24,851
115	394.100	Tools, Shop & Garage - Other	\$0	R-115	\$0	\$0	100.00%	\$0	\$0
116	395.000	Laboratory Equipment	\$33,056	R-116	\$0	\$33,056	100.00%	\$0	\$33,056
117	395.100	Laboratory Equipment - Other	\$0	R-117	\$0	\$0	100.00%	\$0	\$0
118	396.000	Power Operated Equipment	\$600	R-118	\$0	\$600	100.00%	\$0	\$600
119	397.000	Communication Equipment - Non Tele	\$39,113	R-119	\$139	\$39,252	100.00%	\$0	\$39,252
120	397.100	Remote Control & Instrument	\$0	R-120	\$0	\$0	100.00%	\$0	\$0
121	397.200	Communication Equip - Tele	\$0	R-121	\$180	\$180	100.00%	\$0	\$180
122	398.000	Miscellaneous Equipment	\$60,219	R-122	\$40	\$60,259	100.00%	\$0	\$60,259
123	399.000	Other Tangible Equipment	\$0	R-123	\$0	\$0	100.00%	\$0	\$0
124		TOTAL GENERAL PLANT	\$361,140		\$44,426	\$405,566		\$82	\$405,648
125		TOTAL DEPRECIATION RESERVE	\$4,650,504		\$46,100	\$4,696,604		\$82	\$4,696,686

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>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments 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
R-4	Miscellaneous Intangible Plant	303.000		\$3,744		\$0
	1. To Include Corporate Allocation		\$3,744		\$0	
R-42	Structures and Improvements - WTP	331.000		\$3		\$0
	1. To Include Corporate Allocation		\$3		\$0	
R-59	Structures and Improvements - TDP	341.000		\$1		\$0
	1. To Include Corporate Allocation		\$1		\$0	
R-64	Trans and Distr Mains - Not Classified	343.000		-\$174		\$0
	1. To Include Corporate Allocation		-\$174		\$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"	343.300		\$11		\$0
	1. To Include Corporate Allocation		\$11		\$0	
R-76	T & D Mains - 18" & Greater	343.310		\$5		\$0
	1. To Include Corporate Allocation		\$5		\$0	
R-85	Meters - Bronze Case	346.100		-\$4		\$0
	1. To Include Corporate Allocation		-\$4		\$0	
R-92	Hydrants	348.000		\$1		\$0
	1. To Include Corporate Allocation		\$1		\$0	
R-98	S & I - Office	390.100		-\$1,764		\$0
	1. To Include Corporate Allocation		-\$1,764		\$0	
R-99	S & I - Leasehold	390.200		-\$5		\$0

Missouri - American Water Company
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Parkville Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To Include Corporate Allocation		-\$5		\$0	
R-100	S & I - AG	390.300		\$1		\$0
	1. To Include Corporate Allocation		\$1		\$0	
R-102	Office Furniture and Equipment	391.000		\$236		\$82
	1. To Include Corporate Allocation		\$236		\$0	
	2. Svc Company Fixed Asset System (PRH)		\$0		\$82	
R-103	Computer & Peripheral Equipment	391.100		\$2,112		\$0
	1. To Include Corporate Allocation		\$2,112		\$0	
R-104	Computer Software	391.200		\$40,429		\$0
	1. To Include Corporate Allocation		\$40,429		\$0	
R-105	Computer Software - Personal	391.300		\$462		\$0
	1. To Include Corporate Allocation		\$462		\$0	
R-108	Other Office Equipment	391.600		\$32		\$0
	1. To Include Corporate Allocation		\$32		\$0	
R-109	Trans Equip - Lt Duty Trucks	392.000		\$738		\$0
	1. To Include Corporate Allocation		\$738		\$0	
R-111	Trans Equip - Autos	392.200		\$1,751		\$0
	1. To Include Corporate Allocation		\$1,751		\$0	
R-114	Tools, Shop and Garage Equipment	394.000		\$75		\$0
	1. To Include Corporate Allocation		\$75		\$0	
R-119	Communication Equipment - Non Tele	397.000		\$139		\$0

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

A	B	C	D	E	F	G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total 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
	1. To Include Corporate Allocation		\$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 Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Base Payroll	\$183,317	39.87	13.00	26.87	0.073616	\$13,495
3	FICA - Employee Portion	\$19,183	39.87	16.19	23.68	0.064877	\$1,245
4	Income Taxes Withheld	\$77,980	39.87	16.19	23.68	0.064877	\$5,059
5	State Income Taxes Withheld	\$0	39.87	18.19	21.68	0.059397	\$0
6	Fuel & Power	\$179,877	39.87	37.20	2.67	0.007315	\$1,316
7	Chemicals	\$127,414	39.87	39.87	0.00	0.000000	\$0
8	Materials & Supplies	\$53,718	39.87	39.87	0.00	0.000000	\$0
9	Purchased Water	\$104,934	39.87	42.45	-2.58	-0.007068	-\$742
10	Management Fees	\$265,938	39.87	21.41	18.46	0.050575	\$13,450
11	Group Insurance	\$85,883	39.87	-7.50	47.37	0.129781	\$11,146
12	OPEB's	\$10,711	39.87	3.41	36.46	0.099890	\$1,070
13	Pensions	\$23,498	39.87	17.58	22.29	0.061068	\$1,435
14	401 (k) - Employer Match	\$4,987	39.87	38.82	1.05	0.002877	\$14
15	Insurance Other Than Group	\$40,191	39.87	42.44	-2.57	-0.007041	-\$283
16	Uncollectible Accounts	\$13,528	39.87	39.87	0.00	0.000000	\$0
17	Rents	\$6,313	39.87	-9.96	49.83	0.136521	\$862
18	Cash Vouchers	\$166,036	39.87	21.41	18.46	0.050575	\$8,397
19	TOTAL OPERATION AND MAINT. EXPENSE	\$1,363,508					\$56,464
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
24	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	0.00	8.12	-8.12	-0.022247	\$0
29	Missouri Primacy Fees	\$0	23.49	243.50	-220.01	-0.602767	\$0
30	TOTAL TAXES	\$596,727					-\$210,081
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						-\$256,063

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

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OPERATING REVENUES	\$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	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	\$0	\$673,025	\$407,597	\$1,080,622	\$0	\$0

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

Missouri - American Water Company
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Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) ÷ J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.100	Residential	\$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		
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	493.000	Other Water Revenue - Oper. Rev.	\$0			Rev-12		\$0	100.00%	\$0	\$0		
Rev-13		TOTAL OPERATING REVENUES	\$3,203,654					\$3,203,654		\$718,031	\$3,921,685		
1		SOURCE OF SUPPLY EXPENSES											
2	600.000	Supervision & Engineering Oper SS	\$0	\$0	\$0	E-2	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
3	601.000	Labor & Exp Oper - Labor & Misc	\$1,186	\$0	\$1,186	E-3	\$0	\$1,186	100.00%	\$0	\$1,186	\$0	\$1,186
4	602.000	Purchased Water	\$100,325	\$0	\$100,325	E-4	\$4,609	\$104,934	100.00%	\$0	\$104,934	\$0	\$104,934
5	603.100	Misc Exp Oper - Fuel & Power	\$0	\$0	\$0	E-5	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
6	603.200	Misc Exp Oper	\$472	\$0	\$472	E-6	\$0	\$472	100.00%	\$0	\$472	\$0	\$472
7	604.000	Rents	\$150	\$0	\$150	E-7	\$0	\$150	100.00%	\$0	\$150	\$0	\$150
8	610.000	Super & Eng Mtce	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	611.000	Structures & Improvements Mtce	\$0	\$0	\$0	E-9	-\$15,851	-\$15,851	100.00%	\$0	-\$15,851	\$0	-\$15,851
10	612.000	Collect & Impound Reservoirs Mtce	\$0	\$0	\$0	E-10	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
11	613.000	Lake, River & Other Intakes Mtce	\$0	\$0	\$0	E-11	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
12	614.000	Wells & Springs Mtce	\$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											
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	-\$1,086	-\$1,086	\$0	E-19	\$0	-\$1,086	100.00%	\$0	-\$1,086	-\$1,086	\$0
20	623.000	Purchased Power	\$110,160	\$0	\$110,160	E-20	\$9,783	\$119,943	100.00%	\$0	\$119,943	\$0	\$119,943
21	624.000	Pumping Expense - Labor	\$48,465	\$48,465	\$0	E-21	\$8,419	\$56,884	100.00%	\$0	\$56,884	\$56,884	\$0
22	626.000	Misc. Pumping Expense	\$47	\$0	\$47	E-22	\$0	\$47	100.00%	\$0	\$47	\$0	\$47
23	627.000	Rents - PE	\$1,812	\$0	\$1,812	E-23	-\$1,812	\$0	100.00%	\$0	\$0	\$0	\$0
24	630.000	Supervision & Engineering Mtce	\$0	\$0	\$0	E-24	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
25	631.000	Structures & Improvements Mtce	\$0	\$0	\$0	E-25	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
26	632.000	Power Production Equip	\$0	\$0	\$0	E-26	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
27	633.000	Mtce of Pumping Equipment - Labor & Mtce	\$8,849	\$8,397	\$452	E-27	\$1,500	\$10,349	100.00%	\$0	\$10,349	\$9,897	\$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	\$0	E-30	\$0	\$3	100.00%	\$0	\$3	\$3	\$0
31	641.000	Chemicals - WTE	\$111,539	\$0	\$111,539	E-31	\$15,875	\$127,414	100.00%	\$0	\$127,414	\$0	\$127,414
32	642.000	Operation Labor & Expenses - WTE	\$5,934	\$0	\$5,934	E-32	\$0	\$5,934	100.00%	\$0	\$5,934	\$0	\$5,934
33	643.100	Misc Expenses - Fuel & Power	\$12,015	\$0	\$12,015	E-33	-\$5,278	\$6,737	100.00%	\$0	\$6,737	\$0	\$6,737
34	643.200	Misc Expenses - Waste Disposal	\$0	\$0	\$0	E-34	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
35	643.300	Misc Operation Expense	\$1,601	\$0	\$1,601	E-35	\$0	\$1,601	100.00%	\$0	\$1,601	\$0	\$1,601
36	644.000	Rents - WTE	\$0	\$0	\$0	E-36	\$0	\$0	100.00%	\$0	\$0	\$0	\$0

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37	650.000	Supervision & Engineering Mtce WT	\$617	\$617	\$0	E-37	\$110	\$727	100.00%	\$0	\$727	\$727	\$0
38	651.000	Structure & Improvement - Labor & Mtce	\$105	\$0	\$105	E-38	\$0	\$105	100.00%	\$0	\$105	\$0	\$105
39	652.000	WT Equipment Mtce. - Labor & Mtce	\$8,500	\$0	\$8,500	E-39	\$58	\$8,558	100.00%	\$0	\$8,558	\$58	\$8,500
40		TOTAL WATER TREATMENT EXPENSES	\$140,314	\$620	\$139,694		\$10,765	\$151,079		\$0	\$151,079	\$788	\$150,291
41		TRANSMISSION & DIST. EXPENSES											
42	660.000	Supervision & Engineering Oper - TDE	\$17	\$17	\$0	E-42	\$0	\$17	100.00%	\$0	\$17	\$17	\$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	\$5,769	\$5,750	\$19	E-44	\$897	\$6,666	100.00%	\$0	\$6,666	\$6,647	\$19
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	\$52,937	\$46,481	\$6,456	E-47	\$8,288	\$61,225	100.00%	\$0	\$61,225	\$54,769	\$6,456
48	665.200	Misc. T&D Exp-Fuel & Power	\$47,948	\$0	\$47,948	E-48	\$2,634	\$50,582	100.00%	\$0	\$50,582	\$0	\$50,582
49	666.000	Rents - TDE	\$0	\$0	\$0	E-49	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
50	670.000	Supervision & Engineering Mtce	\$0	\$0	\$0	E-50	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
51	671.100	Structures & Improvements - Labor & Mtce	\$0	\$0	\$0	E-51	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
52	672.000	Dist. Reservoirs & Standpipes	\$5,454	\$5,454	\$0	E-52	\$0	\$5,454	100.00%	\$0	\$5,454	\$5,454	\$0
53	673.000	TD Main - Labor & Mtce	\$0	\$0	\$0	E-53	\$970	\$970	100.00%	\$0	\$970	\$970	\$0
54	674.000	Fire Main - Labor & Mtce	\$0	\$0	\$0	E-54	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
55	675.000	Services	\$0	\$0	\$0	E-55	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
56	676.000	Meters - Labor & Mtce	\$31	\$31	\$0	E-56	\$0	\$31	100.00%	\$0	\$31	\$31	\$0
57	677.000	Hydrants - Labor & Mtce	\$1,719	\$1,719	\$0	E-57	\$306	\$2,025	100.00%	\$0	\$2,025	\$2,025	\$0
58	678.000	Misc Plant Mtce - Labor & Mtce	\$27,206	\$0	\$27,206	E-58	\$49,496	\$76,702	100.00%	\$0	\$76,702	\$0	\$76,702
59		TOTAL TRANSMISSION & DIST. EXPENSES	\$141,081	\$59,452	\$81,629		\$62,591	\$203,672		\$0	\$203,672	\$69,913	\$133,759
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	\$18,168	\$18,168	\$0	E-62	\$3,245	\$21,413	100.00%	\$0	\$21,413	\$21,413	\$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	\$53,201	\$28,744	\$24,457	E-64	\$9,850	\$63,051	100.00%	\$0	\$63,051	\$33,878	\$29,173
65	904.000	Uncollectible Accounts - CAE	\$22,778	\$0	\$22,778	E-65	\$-9,250	\$13,528	100.00%	\$0	\$13,528	\$0	\$13,528
66	905.100	Misc Cust Accts Exp - Labor & Acctg	\$3,164	\$3,164	\$0	E-66	\$0	\$3,164	100.00%	\$0	\$3,164	\$3,164	\$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	\$97,311	\$50,076	\$47,235		\$3,845	\$101,156		\$0	\$101,156	\$58,455	\$42,701
69		CUSTOMER SERVICE EXPENSES											
70	907.000	Customer Service & Information Expenses	\$0	\$0	\$0	E-70	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
71		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
72		SALES PROMOTION EXPENSES											
73	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-73	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
74		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
75		ADMIN. & GENERAL EXPENSES											
76	920.000	Admin. & General Salaries	\$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	\$0	\$24,902
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%	\$-84,653	\$273,034	\$273,034	\$0
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 - Mtce Exp	\$99,126	\$0	\$99,126	E-82	\$-78,989	\$20,137	100.00%	\$0	\$20,137	\$0	\$20,137
83	923.400	Audit & Legal Fees	\$0	\$0	\$0	E-83	\$0	\$0	100.00%	\$0	\$0	\$0	\$0

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Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj. Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
84	924.100	Property Insurance - Ins Other Than Group	\$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	\$0	\$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					\$673,025		\$407,597	\$1,080,622		

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

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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	
Rev-4	Industrial	461.300	\$0	\$0	\$0	\$0	\$3,919	\$3,919
	1. To Annualize Industrial Revenue		\$0	\$0		\$0	\$3,919	
	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	\$14,787	
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	

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Rev-10	Misc. Unmetered Revenues	468.000	\$0	\$0	\$0	\$0	\$3,122	\$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 & Improvements 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	

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E-20	Purchased Power	623.000	\$0	\$9,783	\$9,783	\$0	\$0	\$0
	1. To Annualize Fuel & Power Expense (Foster)		\$0	\$9,783		\$0	\$0	
E-21	Pumping Expense - Labor	624.000	\$8,419	\$0	\$8,419	\$0	\$0	\$0
	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	\$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	\$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	\$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	\$0
	1. To Annualize Fuel & Power Expense (Foster)		\$0	-\$5,278		\$0	\$0	

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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	
E-48	Misc. T&D Exp-Fuel & Power	665.200	\$0	\$2,634	\$2,634	\$0	\$0	\$0

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To Annualize Fuel & Power Expense (Foster)		\$0	\$2,634		\$0	\$0	
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	\$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	\$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	\$0
	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	\$0
	1. To Annualize Payroll (Eaves)		\$6,291	\$0		\$0	\$0	

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	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	\$0	

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	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	
E-90	Franchise Requirements	927.000	\$0	\$398	\$398	\$0	\$0	\$0
	1. To Annualize Corporate Franchise Tax (Foster)		\$0	\$398		\$0	\$0	
E-91	Regulatory Commission Exp	928.100	\$0	-\$590	-\$590	\$0	\$0	\$0

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	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	\$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	\$228,575
	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	-\$83,127

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	1. To Annualize Depreciation on CIAC (Eaves)		\$0	\$0		\$0	-\$83,127	
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			\$0	\$0	\$0	\$0	\$718,031	\$718,031

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

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>
Income			Company	Company	Company	Jurisdictional	Jurisdictional	Jurisdictional
Adj.		Account	Adjustment	Adjustment	Adjustments	Adjustment	Adjustment	Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	Total Operating & Maint. Expense		\$33,847	\$84,634	\$118,481	-\$84,653	\$145,448	\$60,795

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	A Description	B Percentage Rate	C Test Year	D 7.52% Return	E 7.73% Return	F 7.95% Return
1	NET OPERATING INCOME		\$1,080,622	\$1,250,480	\$1,286,075	\$1,321,836
2	ADD TO NET OPERATING INCOME					
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		\$0	\$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					
13	Interest Expense calculated at the Rate of	3.4040%	\$566,192	\$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					
42	Deferred Investment Tax Credit		\$0	\$0	\$0	\$0
43	Deferred Income Tax		\$43,926	\$43,926	\$43,926	\$43,926
44	Deferred Tax Depreciation		\$0	\$0	\$0	\$0
45	Amort of Deferred Tax Depreciation		\$0	\$0	\$0	\$0
46	Amort of Repair Allowance		\$0	\$0	\$0	\$0
47	Amort of Deferred ITC		\$0	\$0	\$0	\$0
48	Deferred Unbilled		\$0	\$0	\$0	\$0
49	TOTAL DEFERRED INCOME TAXES		\$43,926	\$43,926	\$43,926	\$43,926

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	A Description	B Percentage Rate	C Test Year	D 7.52% Return	E 7.73% Return	F 7.95% Return
50	TOTAL INCOME TAX		\$335,508	\$441,342	\$463,521	\$485,803

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	Description	Dollar Amount	Percentage of Total Capital Structure	Embedded Cost of Capital	Weighted Cost of Capital 9.60%	Weighted Cost of Capital 10.10%	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	A Annualized Customers	B Total Customer Bills	C Annual Customer Charge Revenues	E Annualized Water Usage	E Annualized Volumetric Revenues	E Total Annualized Revenues C+E
Residential Revenue Feeders, Totals	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

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	B Total Customer Bills	C 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

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 Number	A Meter Size	B Annualized Customers	C Bills Per Year	D Total Customer Bills B * C	E Customer Charge	F Annual Customer Charge Revenues D * E	G Annual Water Usage Per Customer	H Annualized Water Usage (B * G)	I Volumetric Rate per Gallons in J	J Gallons Per Volumetric Rate	K Annualized Volumetric Revenues (B * G * I) / J
1	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	0	0	0.0000	0	\$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

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	B Annualized Customers	C Bills Per Year	B Total Customer Bills	C Annual Customer Charge Revenues	D Annualized Water Usage	E Annualized Volumetric Revenues	F Total Annualized Revenues
5/8"	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	1	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

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 Number	A Meter Size	B Annualized Customers	C Bills Per Year	D Total Customer Bills B * C	E Customer Charge	F Annual Customer Charge Revenues D * E	G Annual Water Usage Per Customer	H Annualized Water Usage (B*G)	I Volumetric Rate per Gallons in J	J Gallons Per Volumetric Rate	K Annualized Volumetric Revenues (B*G*I)/J
1	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

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

	B	C	B	C	D	E	F
Meter Size	Annualized Customers	Bills Per Year	Total Customer Bills	Annual Customer Charge Revenues	Annualized Water Usage	Annualized Volumetric Revenues	Total Annualized Revenues
5/8"	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	1	\$0	1,399,610	\$3,690	\$3,690
Total Revenue Feeders	13		134	\$2,508	5,074,000	\$19,477	\$21,985

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

Line Number	A Meter Size	B Annualized Customers	C Bills Per Year	D Total Customer Bills B * C	E Customer Charge	F Annual Customer Charge Revenues D * E	G Annual Water Usage Per Customer	H Annualized Water Usage (B*G)	I Volumetric Rate per Gallons in J	J Gallons Per Volumetric Rate	K Annualized Volumetric Revenues (B*G*I)/J
1	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	0	0.0000	0	\$0
4	2"	3	12	36	\$40.71	\$1,466	0	0	0.0000	0	\$0
5	Consumption Charge:	0	1	0	\$0.00	\$0	0	0	0.0000	0	\$0
6	First 100,000	1	1	1	\$0.00	\$0	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

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 Number	A Description	B 7.52% Return	C 7.73% Return	D 7.95% 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
12	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 Rate Base Description	B Percentage Rate	C 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		\$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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$6,936	\$6,936	100.00%	\$0	\$6,936
3	302.000	Franchises and Consents	\$12,572	P-3	\$0	\$12,572	100.00%	\$0	\$12,572
4	303.000	Miscellaneous Intangible Plant	\$54,123	P-4	\$10,712	\$64,835	100.00%	\$0	\$64,835
5		TOTAL PLANT INTANGIBLE	\$66,695		\$17,648	\$84,343		\$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	\$5,308
8	311.000	Structures and Improvements - SSP	\$2,150	P-8	\$0	\$2,150	100.00%	\$0	\$2,150
9	312.000	Collecting & Impounding Reservoirs	\$0	P-9	\$0	\$0	100.00%	\$0	\$0
10	313.000	Lake, River and Other Intakes	\$0	P-10	\$0	\$0	100.00%	\$0	\$0
11	314.000	Wells and Springs	\$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	100.00%	\$0	\$0
15	316.200	Supply Mains - Central Plant	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16	316.300	Supply Mains - South Plant	\$0	P-16	\$0	\$0	100.00%	\$0	\$0
17	316.400	Supply Mains - Meramec Plant	\$0	P-17	\$0	\$0	100.00%	\$0	\$0
18	317.000	Other Water Source Plant	\$0	P-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL SOURCE OF SUPPLY PLANT	\$7,458		\$0	\$7,458		\$0	\$7,458
20		PUMPING PLANT							
21	320.000	Land and Land Rights - PP	\$1,193	P-21	\$0	\$1,193	100.00%	\$0	\$1,193
22	321.000	Structures and Improvements - PP	\$1,471,853	P-22	\$0	\$1,471,853	100.00%	\$0	\$1,471,853
23	321.100	S & I - Pumps (STL)	\$0	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
28	324.000	Steam Pumping Equipment	\$0	P-28	\$0	\$0	100.00%	\$0	\$0
29	325.000	Electric Pumping Equipment	\$2,298,179	P-29	\$0	\$2,298,179	100.00%	\$0	\$2,298,179
30	325.100	Pumping Equipment - Pre '46	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31	325.200	Pumping Equipment - Post '46	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	325.300	Pumping Equipment - Booster	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33	326.000	Diesel Pumping Equipment	\$0	P-33	\$0	\$0	100.00%	\$0	\$0
34	326.100	Diesel Pumping Equipment - Stratman	\$0	P-34	\$0	\$0	100.00%	\$0	\$0
35	326.200	Diesel Pumping Equip - Central	\$0	P-35	\$0	\$0	100.00%	\$0	\$0
36	327.000	Hydraulic Pumping Equipment	\$0	P-36	\$0	\$0	100.00%	\$0	\$0
37	328.100	Other Pumping Equipment	\$72,051	P-37	\$0	\$72,051	100.00%	\$0	\$72,051
38	328.200	TD Pumping Equipment	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39		TOTAL PUMPING PLANT	\$4,362,566		\$0	\$4,362,566		\$0	\$4,362,566
40		WATER TREATMENT PLANT							
41	330.000	Land and Land Rights - WTP	\$5,372	P-41	\$0	\$5,372	100.00%	\$0	\$5,372
42	331.000	Structures and Improvements - WTP	\$0	P-42	\$1,479	\$1,479	100.00%	\$0	\$1,479
43	331.100	S & I - North Plant	\$0	P-43	\$0	\$0	100.00%	\$0	\$0
44	331.200	S & I - Central 1 & 2	\$0	P-44	\$0	\$0	100.00%	\$0	\$0
45	331.300	S & I - Central 3	\$0	P-45	\$0	\$0	100.00%	\$0	\$0
46	331.400	S & I - South Plant	\$0	P-46	\$0	\$0	100.00%	\$0	\$0
47	331.500	S & I - Meramec	\$0	P-47	\$0	\$0	100.00%	\$0	\$0
48	332.000	WT Equipment-Non-Media	\$16,283	P-48	\$0	\$16,283	100.00%	\$0	\$16,283
49	332.100	WT Equipment - North Plant	\$0	P-49	\$0	\$0	100.00%	\$0	\$0
50	332.200	WT Equipment - Central 1 & 2	\$0	P-50	\$0	\$0	100.00%	\$0	\$0
51	332.300	WT Equipment - Central 3	\$0	P-51	\$0	\$0	100.00%	\$0	\$0
52	332.400	WT Equipment - South Plant	\$0	P-52	\$0	\$0	100.00%	\$0	\$0
53	332.500	WT Equipment - Meramec	\$0	P-53	\$0	\$0	100.00%	\$0	\$0
54	332.600	Other P/E Hand Equipment	\$0	P-54	\$0	\$0	100.00%	\$0	\$0
55	332.700	Equipment Filter Media	\$0	P-55	\$0	\$0	100.00%	\$0	\$0
56		TOTAL WATER TREATMENT PLANT	\$21,655		\$1,479	\$23,134		\$0	\$23,134
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	\$945,342
60	341.100	S & I - Spec Cross	\$0	P-60	\$0	\$0	100.00%	\$0	\$0
61	342.000	Distribution Reservoirs and Standpipes	\$1,621,270	P-61	\$201	\$1,621,471	100.00%	\$0	\$1,621,471
62	342.100	Rsvr & Standpipe - Elev	\$143,692	P-62	\$0	\$143,692	100.00%	\$0	\$143,692
63	342.200	Rsvr & Standpipe - Ground	\$0	P-63	\$0	\$0	100.00%	\$0	\$0

Missouri - American Water Company
Case No. WR-2008-0311
St. Charles Water District
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Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
64	343.000	Trans and Distr Mains - Not Classified	\$16,507,453	P-64	\$0	\$16,507,453	100.00%	\$0	\$16,507,453
65	343.110	T & D Mains - 4" & Less	\$569,233	P-65	\$0	\$569,233	100.00%	\$0	\$569,233
66	343.120	T & D Mains - AC 4" (STL)	\$0	P-66	\$0	\$0	100.00%	\$0	\$0
67	343.130	T & D Mains - Galv 1 (STL)	\$0	P-67	\$0	\$0	100.00%	\$0	\$0
68	343.200	T & D Mains - 6" to 8"	\$8,728,744	P-68	\$54,718	\$8,783,462	100.00%	\$0	\$8,783,462
69	343.210	CI - 10" & Smaller - 1900 - 1928	\$0	P-69	\$0	\$0	100.00%	\$0	\$0
70	343.220	CI - 10" & Smaller - 1929 - 1956	\$0	P-70	\$0	\$0	100.00%	\$0	\$0
71	343.230	CI - 10" & Smaller - 1957 - 1993	\$0	P-71	\$0	\$0	100.00%	\$0	\$0
72	343.240	T & D Mains - DI 6-8" (STL)	\$0	P-72	\$0	\$0	100.00%	\$0	\$0
73	343.250	T & D Mains - DI 6-10" (TN)	\$0	P-73	\$0	\$0	100.00%	\$0	\$0
74	343.260	T & D Mains - PL 6-8" (STL)	\$0	P-74	\$0	\$0	100.00%	\$0	\$0
75	343.300	T & D Mains - 10" to 16"	\$16,671,313	P-75	\$6,246	\$16,677,559	100.00%	\$0	\$16,677,559
76	343.310	T & D Mains - 18" & Greater	\$9,323,913	P-76	\$3,140	\$9,327,053	100.00%	\$0	\$9,327,053
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	\$306,584	P-83	\$0	\$306,584	100.00%	\$0	\$306,584
84	345.000	Services	\$6,555,720	P-84	\$0	\$6,555,720	100.00%	\$0	\$6,555,720
85	346.100	Meters - Bronze Case	\$2,024,705	P-85	\$0	\$2,024,705	100.00%	\$0	\$2,024,705
86	346.200	Meters - Plastic Case	\$0	P-86	\$0	\$0	100.00%	\$0	\$0
87	346.300	Meters - Others	\$179,743	P-87	\$0	\$179,743	100.00%	\$0	\$179,743
88	346.400	Meters - Remote (ARBs)	\$0	P-88	\$0	\$0	100.00%	\$0	\$0
89	346.500	Meter Vault	\$1,553	P-89	\$0	\$1,553	100.00%	\$0	\$1,553
90	347.100	Meter Installations	\$3,783,899	P-90	\$0	\$3,783,899	100.00%	\$0	\$3,783,899
91	347.200	Meter Install - Other	\$0	P-91	\$0	\$0	100.00%	\$0	\$0
92	348.000	Hydrants	\$4,310,054	P-92	\$186	\$4,310,240	100.00%	\$0	\$4,310,240
93	349.000	Other Transmission & Distribution Plant	\$0	P-93	\$0	\$0	100.00%	\$0	\$0
94		TOTAL TRANSMISSION & DIST. PLANT	\$71,987,622		\$64,217	\$72,051,839		\$0	\$72,051,839
95		GENERAL PLANT							
96	389.000	Land and Land Rights - GP	\$0	P-96	\$0	\$0	100.00%	\$0	\$0
97	390.000	S & I - Store, Shop & Garage	\$50,451	P-97	\$0	\$50,451	100.00%	\$0	\$50,451
98	390.100	S & I - Office	\$357,490	P-98	\$0	\$357,490	100.00%	\$0	\$357,490
99	390.200	S & I - Leasehold	\$0	P-99	\$0	\$0	100.00%	\$0	\$0
100	390.300	S & I - AG	\$0	P-100	\$340	\$340	100.00%	\$0	\$340
101	390.400	S & I - Misc	\$4,691	P-101	\$0	\$4,691	100.00%	\$0	\$4,691
102	391.000	Office Furniture and Equipment	\$72,846	P-102	\$4,903	\$77,749	100.00%	\$11,507	\$89,256
103	391.100	Computer & Peripheral Equipment	\$128,360	P-103	\$78,731	\$207,091	100.00%	\$0	\$207,091
104	391.200	Computer Software	\$13,126	P-104	\$223,494	\$236,620	100.00%	\$0	\$236,620
105	391.300	Computer Software - Personal	\$108,590	P-105	\$4,335	\$112,925	100.00%	\$0	\$112,925
106	391.400	Computer Software Other	\$0	P-106	\$0	\$0	100.00%	\$0	\$0
107	391.500	Data Handling Equipment	\$0	P-107	\$0	\$0	100.00%	\$0	\$0
108	391.600	Other Office Equipment	\$0	P-108	\$274	\$274	100.00%	\$0	\$274
109	392.000	Trans Equip - Lt Duty Trucks	\$146,675	P-109	\$1,490	\$148,165	100.00%	\$0	\$148,165
110	392.100	Trans Equip - Hvy Duty Trucks	\$0	P-110	\$0	\$0	100.00%	\$0	\$0
111	392.200	Trans Equip - Autos	\$0	P-111	\$5,506	\$5,506	100.00%	\$0	\$5,506
112	392.300	Trans Equip - Other	\$860	P-112	\$0	\$860	100.00%	\$0	\$860
113	393.000	Stores Equipment	\$907	P-113	\$0	\$907	100.00%	\$0	\$907
114	394.000	Tools, Shop and Garage Equipment	\$266,439	P-114	\$2,485	\$268,924	100.00%	\$0	\$268,924
115	394.100	Tools, Shop & Garage - Other	\$0	P-115	\$0	\$0	100.00%	\$0	\$0
116	395.000	Laboratory Equipment	\$4,437	P-116	\$0	\$4,437	100.00%	\$0	\$4,437
117	395.100	Laboratory Equipment - Other	\$0	P-117	\$0	\$0	100.00%	\$0	\$0
118	396.000	Power Operated Equipment	\$126,833	P-118	\$0	\$126,833	100.00%	\$0	\$126,833
119	397.000	Communication Equipment - Non Tele	\$19,081	P-119	\$1,399	\$20,480	100.00%	\$0	\$20,480
120	397.100	Remote Control & Instrument	\$0	P-120	\$0	\$0	100.00%	\$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
125		TOTAL PLANT IN SERVICE	\$78,761,467		\$407,987	\$79,169,454		\$11,507	\$79,180,961

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St. Charles Water District
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Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-2	Organization	301.000		\$6,936		\$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	340.000		-\$740		\$0
	1. To Include Corporate Allocation		-\$740		\$0	
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		\$0
	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	
P-76	T & D Mains - 18" & Greater	343.310		\$3,140		\$0
	1. To Include Corporate Allocation		\$3,140		\$0	
P-92	Hydrants	348.000		\$186		\$0
	1. To Include Corporate Allocation		\$186		\$0	

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Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-100	S & I - AG	390.300		\$340		\$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		\$0
	1. To Include Corporate Allocation		\$78,731		\$0	
P-104	Computer Software	391.200		\$223,494		\$0
	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		\$0
	1. To Include Corporate Allocation		\$5,506		\$0	
P-114	Tools, Shop and Garage Equipment	394.000		\$2,485		\$0
	1. To Include Corporate Allocation		\$2,485		\$0	
P-119	Communication Equipment - Non Tele	397.000		\$1,399		\$0
	1. To Include Corporate Allocation		\$1,399		\$0	

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Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-121	Communication Equip - Tele	397.200		\$1,288		\$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				<u>\$407,987</u>		<u>\$11,507</u>

Missouri - American Water Company
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St. Charles Water District
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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$6,936	0.00%	\$0
3	302.000	Franchises and Consents	\$12,572	0.00%	\$0
4	303.000	Miscellaneous Intangible Plant	\$64,835	0.00%	\$0
5		TOTAL PLANT INTANGIBLE	\$84,343		\$0
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%	\$0
19		TOTAL SOURCE OF SUPPLY PLANT	\$7,458		\$53
20		PUMPING PLANT			
21	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
24	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		TOTAL PUMPING PLANT	\$4,362,566		\$92,957
40		WATER TREATMENT PLANT			
41	330.000	Land and Land Rights - WTP	\$5,372	0.00%	\$0
42	331.000	Structures and Improvements - WTP	\$1,479	1.63%	\$24

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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
43	331.100	S & I - North Plant	\$0	1.63%	\$0
44	331.200	S & I - Central 1 & 2	\$0	1.63%	\$0
45	331.300	S & I - Central 3	\$0	1.63%	\$0
46	331.400	S & I - South Plant	\$0	1.63%	\$0
47	331.500	S & I - Meramec	\$0	1.63%	\$0
48	332.000	WT Equipment-Non-Media	\$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			
58	340.000	Land and Land Rights - TDP	\$314,130	0.00%	\$0
59	341.000	Structures and Improvements - TDP	\$945,342	2.67%	\$25,241
60	341.100	S & I - Spec Cross	\$0	0.00%	\$0
61	342.000	Distribution Reservoirs and Standpipes	\$1,621,471	2.25%	\$36,483
62	342.100	Rsvr & Standpipe - Elev	\$143,692	2.25%	\$3,233
63	342.200	Rsvr & Standpipe - Ground	\$0	2.25%	\$0
64	343.000	Trans and Distr Mains - Not Classified	\$16,507,453	1.50%	\$247,612
65	343.110	T & D Mains - 4" & Less	\$569,233	1.50%	\$8,538
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"	\$8,783,462	1.50%	\$131,752
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"	\$16,677,559	1.50%	\$250,163
76	343.310	T & D Mains - 18" & Greater	\$9,327,053	1.50%	\$139,906
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	\$306,584	1.50%	\$4,599
84	345.000	Services	\$6,555,720	3.08%	\$201,916
85	346.100	Meters - Bronze Case	\$2,024,705	2.43%	\$49,200
86	346.200	Meters - Plastic Case	\$0	2.43%	\$0

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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
87	346.300	Meters - Others	\$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%	\$0
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

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 Number	Account Number	Depreciation Reserve Description	Total Reserve	Adjust Number	Adjustments	As Adjusted Reserve	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	302.000	Franchises and Consents	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Miscellaneous Intangible Plant	\$306,586	R-4	\$12,527	\$319,113	100.00%	\$0	\$319,113
5		TOTAL PLANT INTANGIBLE	\$306,586		\$12,527	\$319,113		\$0	\$319,113
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights - SSP	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	311.000	Structures and Improvements - SSP	\$17	R-8	\$0	\$17	100.00%	\$0	\$17
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	R-12	\$0	\$0	100.00%	\$0	\$0
13	316.000	Supply Mains	\$0	R-13	\$0	\$0	100.00%	\$0	\$0
14	316.100	Supply Mains - 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	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	\$17		\$0	\$17		\$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	\$0	\$0	100.00%	\$0	\$0
24	321.200	S & I - Boosters	\$2,138	R-24	\$0	\$2,138	100.00%	\$0	\$2,138
25	322.000	Boiler Plant Equipment	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
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	\$788,279
30	325.100	Pumping Equipment - Pre '46	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
31	325.200	Pumping Equipment - Post '46	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	325.300	Pumping Equipment - Booster	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33	326.000	Diesel Pumping Equipment	\$0	R-33	\$0	\$0	100.00%	\$0	\$0
34	326.100	Diesel Pumping Equipment - Stratman	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	326.200	Diesel Pumping Equip - Central	\$0	R-35	\$0	\$0	100.00%	\$0	\$0
36	327.000	Hydraulic Pumping Equipment	\$0	R-36	\$0	\$0	100.00%	\$0	\$0
37	328.100	Other Pumping Equipment	\$5,293	R-37	\$0	\$5,293	100.00%	\$0	\$5,293
38	328.200	TD Pumping Equipment	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39		TOTAL PUMPING PLANT	\$1,147,493		\$0	\$1,147,493		\$0	\$1,147,493
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	\$0	R-42	\$10	\$10	100.00%	\$0	\$10
43	331.100	S & I - North Plant	\$0	R-43	\$0	\$0	100.00%	\$0	\$0
44	331.200	S & I - Central 1 & 2	\$0	R-44	\$0	\$0	100.00%	\$0	\$0
45	331.300	S & I - Central 3	\$0	R-45	\$0	\$0	100.00%	\$0	\$0
46	331.400	S & I - South Plant	\$0	R-46	\$0	\$0	100.00%	\$0	\$0
47	331.500	S & I - Meramec	\$0	R-47	\$0	\$0	100.00%	\$0	\$0
48	332.000	WT Equipment-Non-Media	\$4,439	R-48	\$0	\$4,439	100.00%	\$0	\$4,439
49	332.100	WT Equipment - North Plant	\$0	R-49	\$0	\$0	100.00%	\$0	\$0
50	332.200	WT Equipment - Central 1 & 2	\$0	R-50	\$0	\$0	100.00%	\$0	\$0
51	332.300	WT Equipment - Central 3	\$0	R-51	\$0	\$0	100.00%	\$0	\$0
52	332.400	WT Equipment - South Plant	\$0	R-52	\$0	\$0	100.00%	\$0	\$0
53	332.500	WT Equipment - Meramec	\$0	R-53	\$0	\$0	100.00%	\$0	\$0
54	332.600	Other P/E Hand Equipment	\$0	R-54	\$0	\$0	100.00%	\$0	\$0
55	332.700	Equipment Filter Media	\$0	R-55	\$0	\$0	100.00%	\$0	\$0
56		TOTAL WATER TREATMENT PLANT	\$4,439		\$10	\$4,449		\$0	\$4,449
57		TRANSMISSION & DIST. PLANT							
58	340.000	Land and Land Rights - TDP	\$0	R-58	\$0	\$0	100.00%	\$0	\$0
59	341.000	Structures and Improvements - TDP	\$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	\$14,882	100.00%	\$0	\$14,882
63	342.200	Rsvr & Standpipe - Ground	\$0	R-63	\$0	\$0	100.00%	\$0	\$0
64	343.000	Trans and Distr Mains - Not Classified	\$6,126,356	R-64	-\$583	\$6,125,773	100.00%	\$0	\$6,125,773

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 Number	Account Number	Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
65	343.110	T & D Mains - 4" & Less	\$14,982	R-65	\$0	\$14,982	100.00%	\$0	\$14,982
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"	\$439,964	R-68	\$291	\$440,255	100.00%	\$0	\$440,255
69	343.210	CI - 10" & Smaller - 1900 - 1928	\$0	R-69	\$0	\$0	100.00%	\$0	\$0
70	343.220	CI - 10" & Smaller - 1929 - 1956	\$0	R-70	\$0	\$0	100.00%	\$0	\$0
71	343.230	CI - 10" & Smaller - 1957 - 1993	\$0	R-71	\$0	\$0	100.00%	\$0	\$0
72	343.240	T & D Mains - DI 6-8" (STL)	\$0	R-72	\$0	\$0	100.00%	\$0	\$0
73	343.250	T & D Mains - DI 6-10" (TN)	\$0	R-73	\$0	\$0	100.00%	\$0	\$0
74	343.260	T & D Mains - PL 6-8" (STL)	\$0	R-74	\$0	\$0	100.00%	\$0	\$0
75	343.300	T & D Mains - 10" to 16"	\$906,631	R-75	\$38	\$906,669	100.00%	\$0	\$906,669
76	343.310	T & D Mains - 18" & Greater	\$527,165	R-76	\$15	\$527,180	100.00%	\$0	\$527,180
77	343.320	CI - 12" (STL)	\$0	R-77	\$0	\$0	100.00%	\$0	\$0
78	343.330	CI - 16" (STL)	\$0	R-78	\$0	\$0	100.00%	\$0	\$0
79	343.340	T & D Mains - DI 12 (STL)	\$0	R-79	\$0	\$0	100.00%	\$0	\$0
80	343.350	T & D Mains - DI 16 & Greater (STL)	\$0	R-80	\$0	\$0	100.00%	\$0	\$0
81	343.360	T & D Mains - LJ 20 (STL)	\$0	R-81	\$0	\$0	100.00%	\$0	\$0
82	343.370	T & D Mains - PL 6-12 (STL)	\$0	R-82	\$0	\$0	100.00%	\$0	\$0
83	344.000	Fire Mains	\$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%	\$0	\$0
87	346.300	Meters - Others	\$207,035	R-87	\$0	\$207,035	100.00%	\$0	\$207,035
88	346.400	Meters - Remote (ARBs)	\$0	R-88	\$0	\$0	100.00%	\$0	\$0
89	346.500	Meter Vault	\$7	R-89	\$0	\$7	100.00%	\$0	\$7
90	347.100	Meter Installations	\$376,174	R-90	\$0	\$376,174	100.00%	\$0	\$376,174
91	347.200	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		TOTAL TRANSMISSION & DIST. PLANT	\$13,577,339		-\$245	\$13,577,094		\$0	\$13,577,094
95		GENERAL PLANT							
96	389.000	Land and Land Rights - GP	\$0	R-96	\$0	\$0	100.00%	\$0	\$0
97	390.000	S & I - Store, Shop & Garage	\$3,778	R-97	\$0	\$3,778	100.00%	\$0	\$3,778
98	390.100	S & I - Office	\$141,781	R-98	-\$5,902	\$135,879	100.00%	\$0	\$135,879
99	390.200	S & I - Leasehold	\$0	R-99	-\$17	-\$17	100.00%	\$0	-\$17
100	390.300	S & I - AG	\$0	R-100	\$3	\$3	100.00%	\$0	\$3
101	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	\$133,386
110	392.100	Trans Equip - Hvy Duty Trucks	\$0	R-110	\$0	\$0	100.00%	\$0	\$0
111	392.200	Trans Equip - Autos	\$13,396	R-111	\$5,859	\$19,255	100.00%	\$0	\$19,255
112	392.300	Trans Equip - Other	\$100	R-112	\$0	\$100	100.00%	\$0	\$100
113	393.000	Stores Equipment	\$934	R-113	\$0	\$934	100.00%	\$0	\$934
114	394.000	Tools, Shop and Garage Equipment	\$68,548	R-114	\$250	\$68,798	100.00%	\$0	\$68,798
115	394.100	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		TOTAL GENERAL PLANT	\$722,889		\$148,653	\$871,542		\$212	\$871,754
125		TOTAL DEPRECIATION RESERVE	\$15,756,763		\$160,945	\$15,919,708		\$212	\$15,919,920

Missouri - American Water Company
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St. Charles Water District
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Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-4	Miscellaneous Intangible Plant	303.000		\$12,527		\$0
	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		\$4		\$0
	1. To Include Corporate Allocation		\$4		\$0	
R-61	Distribution Reservoirs and Standpipes	342.000		\$1		\$0
	1. To Include Corporate Allocation		\$1		\$0	
R-64	Trans and Distr Mains - Not Classified	343.000		-\$583		\$0
	1. To Include Corporate Allocation		-\$583		\$0	
R-68	T & D Mains - 6" to 8"	343.200		\$291		\$0
	1. To Include Corporate Allocation		\$291		\$0	
R-75	T & D Mains - 10" to 16"	343.300		\$38		\$0
	1. To Include Corporate Allocation		\$38		\$0	
R-76	T & D Mains - 18" & Greater	343.310		\$15		\$0
	1. To Include Corporate Allocation		\$15		\$0	
R-85	Meters - Bronze Case	346.100		-\$13		\$0
	1. To Include Corporate Allocation		-\$13		\$0	
R-92	Hydrants	348.000		\$2		\$0
	1. To Include Corporate Allocation		\$2		\$0	
R-98	S & I - Office	390.100		-\$5,902		\$0

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St. Charles Water District
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Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To Include Corporate Allocation		-\$5,902		\$0	
R-99	S & I - Leasehold	390.200		-\$17		\$0
	1. To Include Corporate Allocation		-\$17		\$0	
R-100	S & I - AG	390.300		\$3		\$0
	1. To Include Corporate Allocation		\$3		\$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-103	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		\$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		\$0
	1. To Include Corporate Allocation		\$5,859		\$0	
R-114	Tools, Shop and Garage Equipment	394.000		\$250		\$0

Missouri - American Water Company
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St. Charles Water District
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Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To Include Corporate Allocation		\$250		\$0	
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

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 Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Base Payroll	\$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
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
31	TAX OFFSET FROM RATE BASE						
32	Federal Tax Offset	\$1,017,547	39.92	37.00	2.92	0.008000	\$8,140
33	State Tax Offset	\$159,900	39.92	58.95	-19.03	-0.052137	-\$8,337
34	City Tax Offset	\$0	0.00	0.00	0.00	0.000000	\$0
35	Interest Expense Offset	\$1,454,889	39.92	108.85	-68.93	-0.188849	-\$274,754
36	TOTAL OFFSET FROM RATE BASE	\$2,632,336					-\$274,951
37	TOTAL CASH WORKING CAPITAL REQUIRED						-\$320,535

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 Statement

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OPERATING REVENUES	\$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	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)
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

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 Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.100	Residential	\$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	462.000	Private Fire	\$137,920			Rev-5		\$137,920	100.00%	\$9,691	\$147,611		
Rev-6	463.000	Public Fire	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7	464.000	Public Authorities	\$203,463			Rev-7		\$203,463	100.00%	\$55,710	\$259,173		
Rev-8	466.000	Sales for Resale	\$0			Rev-8		\$0	100.00%	\$0	\$0		
Rev-9	467.000	Misc Sales Billed	-\$62			Rev-9		-\$62	100.00%	\$0	-\$62		
Rev-10	468.000	Misc. Unmetered Revenues	\$74,105			Rev-10		\$74,105	100.00%	-\$56,475	\$17,630		
Rev-11	469.000	Miscellaneous Service Revenues	\$265,408			Rev-11		\$265,408	100.00%	\$4,375	\$269,783		
Rev-12	493.000	Other Water Revenue - Oper. Rev.	\$0			Rev-12		\$0	100.00%	\$0	\$0		
Rev-13		TOTAL OPERATING REVENUES	\$9,656,793					\$9,656,793		\$644,229	\$10,301,022		
1		SOURCE OF SUPPLY EXPENSES											
2	600.000	Supervision & Engineering Oper SS	\$0	\$0	\$0	E-2	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
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
6	603.200	Misc Exp Oper	\$1,225	\$0	\$1,225	E-6	\$0	\$1,225	100.00%	\$0	\$1,225	\$0	\$1,225
7	604.000	Rents	\$0	\$0	\$0	E-7	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
8	610.000	Super & Eng Mtce	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	611.000	Structures & Improvments Mtce	\$0	\$0	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10	612.000	Collect & Impound Reservoirs Mtce	\$0	\$0	\$0	E-10	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
11	613.000	Lake, River & Other Intakes Mtce	\$0	\$0	\$0	E-11	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
12	614.000	Wells & Springs Mtce	\$0	\$0	\$0	E-12	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
13	615.000	Infiltration Galleries & Tunnels Mtce	\$0	\$0	\$0	E-13	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
14	616.000	Supply Mains Mtce	\$0	\$0	\$0	E-14	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
15	617.000	Misc Plant Mtce - Labor & Mtce	\$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
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	\$0	\$0	\$0	E-19	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
20	623.000	Purchased Power	\$37,399	\$0	\$37,399	E-20	-\$228	\$37,171	100.00%	\$0	\$37,171	\$0	\$37,171
21	624.000	Pumping Expense - Labor	\$20,410	\$20,410	\$0	E-21	\$2,544	\$22,954	100.00%	\$0	\$22,954	\$22,954	\$0
22	626.000	Misc. Pumping Expense	\$0	\$0	\$0	E-22	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
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	632.000	Power Production Equip	\$0	\$0	\$0	E-26	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
27	633.000	Mtce of Pumping Equipment - Labor & Mtce	\$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
29		WATER TREATMENT EXPENSES											
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	642.000	Operation Labor & Expenses - WTE	\$198	\$0	\$198	E-32	\$0	\$198	100.00%	\$0	\$198	\$0	\$198
33	643.100	Misc Expenses - Fuel & Power	\$0	\$0	\$0	E-33	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
34	643.200	Misc Expenses - Waste Disposal	\$0	\$0	\$0	E-34	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
35	643.300	Misc Operation Expense	\$2	\$0	\$2	E-35	\$0	\$2	100.00%	\$0	\$2	\$0	\$2
36	644.000	Rents - WTE	\$0	\$0	\$0	E-36	\$0	\$0	100.00%	\$0	\$0	\$0	\$0

Missouri - American Water Company
Case No. WR-2008-0311
St. Charles Water District
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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
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	674.000	Fire Main - Labor & Mtce	\$492	\$492	\$0	E-54	\$61	\$553	100.00%	\$0	\$553	\$553	\$0
55	675.000	Services	\$996	\$996	\$0	E-55	\$124	\$1,120	100.00%	\$0	\$1,120	\$1,120	\$0
56	676.000	Meters - Labor & Mtce	\$2,975	\$2,975	\$0	E-56	\$364	\$3,339	100.00%	\$0	\$3,339	\$3,339	\$0
57	677.000	Hydrants - Labor & Mtce	\$37,166	\$37,166	\$0	E-57	\$4,640	\$41,806	100.00%	\$0	\$41,806	\$41,806	\$0
58	678.000	Misc Plant Mtce - Labor & Mtce	\$116,234	\$1,227	\$115,007	E-58	\$30,646	\$146,880	100.00%	\$0	\$146,880	\$1,419	\$145,461
59		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	\$0	E-70	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
71		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
72		SALES PROMOTION EXPENSES											
73	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-73	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
74		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
75		ADMIN. & GENERAL EXPENSES											
76	920.000	Admin. & General Salaries	\$137,113	\$137,113	\$0	E-76	\$3,507	\$140,620	100.00%	\$0	\$140,620	\$140,620	\$0
77	921.100	Other Supplies & Exp - Fuel & Power	\$32	\$0	\$32	E-77	\$29	\$61	100.00%	\$0	\$61	\$0	\$61
78	921.200	General Office Exp - Other Supplies	\$63,747	\$0	\$63,747	E-78	\$0	\$63,747	100.00%	\$0	\$63,747	\$0	\$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	\$500	\$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	\$1,025,382	\$1,025,382	\$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
82	923.300	Outside Services - Mtce Exp	\$1,582	\$0	\$1,582	E-82	-\$1,000	\$582	100.00%	\$0	\$582	\$0	\$582
83	923.400	Audit & Legal Fees	\$0	\$0	\$0	E-83	\$0	\$0	100.00%	\$0	\$0	\$0	\$0

Missouri - American Water Company
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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
84	924.100	Property Insurance - Ins Other Than Group	\$318,848	\$0	\$318,848	E-84	\$0	\$318,848	100.00%	\$0	\$318,848	\$0	\$318,848
85	924.200	Property Insurance - Misc	\$11,665	\$0	\$11,665	E-85	\$0	\$11,665	100.00%	\$0	\$11,665	\$0	\$11,665
86	925.000	Injuries & Damages - Misc	\$206	\$0	\$206	E-86	\$0	\$206	100.00%	\$0	\$206	\$0	\$206
87	926.100	Group Insurance Oper AG	\$238,011	\$238,011	\$0	E-87	\$0	\$238,011	100.00%	\$0	\$238,011	\$238,011	\$0
88	926.200	Pensions	\$101,974	\$101,974	\$0	E-88	-\$20,352	\$81,622	100.00%	\$0	\$81,622	\$81,622	\$0
89	926.300	Employee Pension & Benefits - Misc	\$40,079	\$40,079	\$0	E-89	\$11,992	\$52,071	100.00%	\$0	\$52,071	\$52,071	\$0
90	927.000	Franchise Requirements	\$0	\$0	\$0	E-90	\$1,333	\$1,333	100.00%	\$0	\$1,333	\$0	\$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	\$3,225
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	\$1,210	\$0	\$1,210	E-93	-\$149	\$1,061	100.00%	\$0	\$1,061	\$0	\$1,061
94	930.200	Misc. General Expense	\$241,266	\$0	\$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	Misc 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		\$70,270	\$6,405,583		-\$785,175	\$5,620,408	\$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											
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		TOTAL INCOME TAXES	\$0					\$0		\$1,268,123	\$1,268,123		
120		DEFERRED INCOME TAXES											
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	-\$1,840			E-122		-\$1,840	100.00%	\$1,840	\$0		
123		TOTAL DEFERRED INCOME TAXES	\$362,561					\$362,561		-\$400,302	-\$37,741		
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

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Rev-2	Residential	461.100	\$0	\$0	\$0	\$0	\$471,665	\$471,665
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$471,665	
	2. To Normalize & Annualize Revenue		\$0	\$0		\$0	\$0	
Rev-3	Commercial	461.200	\$0	\$0	\$0	\$0	\$159,071	\$159,071
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	\$159,071	
	2. To Include Corporate Allocation		\$0	\$0		\$0	\$0	
Rev-4	Industrial	461.300	\$0	\$0	\$0	\$0	\$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	\$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		\$0	\$55,710	
Rev-10	Misc. Unmetered Revenues	468.000	\$0	\$0	\$0	\$0	-\$56,475	-\$56,475
	1. To Remove Unbilled Revenues (Boateng)		\$0	\$0		\$0	-\$56,475	

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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	\$0	\$0
	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	\$0
	1. To Annualize Payroll (Eaves)		\$30	\$0		\$0	\$0	
E-20	Purchased Power	623.000	\$0	-\$228	-\$228	\$0	\$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	\$0
	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	\$0
	1. To Annualize Payroll (Eaves)		\$3,170	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$45	\$0		\$0	\$0	

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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	\$0
	1. To Annualize Equipment Lease Expense (Eaves)		\$0	\$86		\$0	\$0	
E-52	Dist. Reservoirs & Standpipes	672.000	\$9	\$0	\$9	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$9	\$0		\$0	\$0	
E-53	TD Main - Labor & Mtce	673.000	\$3,331	\$0	\$3,331	\$0	\$0	\$0
	1. To Annualize Payroll (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	\$0	

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E-65	Services	675.000	\$124	\$0	\$124	\$0	\$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	\$0	\$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	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$2,049	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$28	\$0		\$0	\$0	
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	\$0	

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	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	\$0	

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E-77	Other Supplies & Exp - Fuel & Power	921.100	\$0	\$29	\$29	\$0	\$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	\$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	-\$856,118
	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	\$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	\$0
	1. To Annualize Pensions Expense (Eaves)		-\$20,352	\$0		\$0	\$0	

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E-89	Employee Pension & Benefits - Misc	926.300	\$11,992	\$0	\$11,992	\$0	\$0	\$0
	1. To Remove Benefits Related to Lobbying (Bolin)		-\$417	\$0		\$0	\$0	
	2. To Annualize OPEB Expense (Eaves)		\$12,409	\$0		\$0	\$0	
E-90	Franchise Requirements	927.000	\$0	\$1,333	\$1,333	\$0	\$0	\$0
	1. To Annualize Corporate Franchise (Foster)		\$0	\$1,333		\$0	\$0	
E-91	Regulatory Commission Exp	928.100	\$0	-\$1,973	-\$1,973	\$0	\$0	\$0
	1. To Adjust Rate Case Expense (Eaves)		\$0	-\$1,973		\$0	\$0	
E-93	Goodwill Advertising Exp	930.100	\$0	-\$149	-\$149	\$0	\$0	\$0
	1. To Remove Disallowed Advertising Expense (Foster)		\$0	-\$149		\$0	\$0	
E-94	Misc. General Expense	930.200	-\$930	-\$8,433	-\$9,363	\$0	\$0	\$0
	1. To Annualize Transportation Expense (Eaves)		\$0	-\$1,690		\$0	\$0	
	2. To Remove Lobbying Expense (Bolin)		-\$930	\$0		\$0	\$0	
	3. To Remove Disall. Ad, Promotion & Contrib. (Foster)		\$0	-\$1,362		\$0	\$0	
	4. To Remove Disallowed Dues & Donations (Foster)		\$0	-\$5,381		\$0	\$0	
E-96	Rents -AG	931.000	\$0	\$1,447	\$1,447	\$0	\$0	\$0

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	1. To Annualize Building Lease Expense (Eaves)		\$0	\$1,572		\$0	\$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	
E-101	Depreciation on CIAC	403.100	\$0	\$0	\$0	\$0	-\$322,699	-\$322,699
	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	\$0
	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	

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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	\$0	\$0	\$1,840	\$1,840
	1. To Adjust Deferred ITC (Harrison)		\$0	\$0		\$0	\$1,840	
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

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Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.52% Return	E 7.73% Return	F 7.95% Return
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					
5	Deferred Income Tax Expense		-\$37,741	-\$37,741	-\$37,741	-\$37,741
6	ITC Amortization		\$0	\$0	\$0	\$0
7	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	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
28	Missouri Taxable Income - MO. Inc. Tax		\$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		\$2,035,260	\$1,798,264	\$1,889,729	\$1,981,621
35	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
36	SUMMARY OF CURRENT INCOME TAX					
37	Federal Income Tax		\$1,095,909	\$968,296	\$1,017,547	\$1,067,027
38	State Income Tax		\$172,214	\$152,161	\$159,900	\$167,676
39	City Income Tax		\$0	\$0	\$0	\$0
40	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
46	Amort of Repair Allowance		\$0	\$0	\$0	\$0
47	Amort of Deferred ITC		\$0	\$0	\$0	\$0
48	Deferred Unbilled		\$0	\$0	\$0	\$0
49	TOTAL DEFERRED INCOME TAXES		-\$37,741	-\$37,741	-\$37,741	-\$37,741

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St. Charles Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Income Tax Calculation

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

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Capital Structure Schedule

Line Number	Description	Dollar Amount	Percentage of Total Capital Structure	Embedded Cost of Capital	Weighted Cost of Capital 9.60%	Weighted Cost of Capital 10.10%	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
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St. Charles Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Revenue Billing Determinant Sheet

Feeder Description	A Annualized Customers	B Total Customer Bills	C Annual Customer Charge Revenues	E Annualized Water Usage	E Annualized Volumetric Revenues	F Total Annualized Revenues C+E
Residential Revenue Feeders, Totals	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

Missouri - American Water Company
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St. Charles Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Residential Min. Base Usage Revenue Feeder - Summary

	B	C	B	C	D	E	F
Meter Size	Annualized Customers	Bills Per Year	Total Customer Bills	Annual Customer Charge Revenues	Annualized Water Usage	Annualized Volumetric Revenues	Total Annualized Revenues
5/8"	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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St. Charles Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Residential Min. Base Usage Revenue Feeder

Line Number	A Meter Size	B Annualized Customers	C Bills Per Year	D Total Customer Bills B * C	E Customer Charge	F Annual Customer Charge Revenues D * E	G Annual Water Usage Per Customer	H Annualized Water Usage (B*G)	I Volumetric Rate per Gallons in J	J Gallons Per Volumetric Rate	K Annualized Volumetric Revenues (B*G*I)/J
1	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			\$5,758,737
11	TOTAL ALL DISTRICTS	28,355		340,238		\$2,735,589		2,816,813,844			\$5,758,737

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

	B	C	B	C	D	E	F
Meter Size	Annualized Customers	Bills Per Year	Total Customer Bills	Annual Customer Charge Revenues	Annualized Water Usage	Annualized Volumetric Revenues	Total Annualized Revenues
5/8"	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	0	\$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

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

Line Number	A Meter Size	B Annualized Customers	C Bills Per Year	D Total Customer Bills B * C	E Customer Charge	F Annual Customer Charge Revenues D * E	G Annual Water Usage Per Customer	H Annualized Water Usage (B*G)	I Volumetric Rate per Gallons in J	J Gallons Per Volumetric Rate	K Annualized Volumetric Revenues (B*G*I)/J
1	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			\$823,521

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	F 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

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 Number	A Meter Size	B Annualized Customers	C Bills Per Year	D Total Customer Bills B * C	E Customer Charge	F Annual Customer Charge Revenues D * E	G Annual Water Usage Per Customer	H Annualized Water Usage (B * G)	I Volumetric Rate per Gallons in J	J Gallons Per Volumetric Rate	K Annualized Volumetric Revenues (B * G * I) / J
1	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