

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. JOSEPH WATER DISTRICT
CASE NO. WR-2008-0311**

Jefferson City, Missouri

August 2008

Missouri - American Water Company
Case No. WR-2008-0311
St. Joseph 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	\$80,277,615	\$80,277,615	\$80,277,615
2	Rate of Return	7.52%	7.73%	7.95%
3	Net Operating Income Requirement	\$6,035,271	\$6,207,065	\$6,379,662
4	Net Income Available	\$7,409,430	\$7,409,430	\$7,409,430
5	Additional Net Income Required	-\$1,374,159	-\$1,202,365	-\$1,029,768
6	Income Tax Requirement			
7	Required Current Income Tax	\$1,681,701	\$1,788,742	\$1,896,283
8	Current Income Tax Available	\$2,537,907	\$2,537,907	\$2,537,907
9	Additional Current Tax Required	-\$856,206	-\$749,165	-\$641,624
10	Revenue Requirement	-\$2,230,365	-\$1,951,530	-\$1,671,392
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$544,306	\$544,306	\$544,306
12	Gross Revenue Requirement	-\$1,686,059	-\$1,407,224	-\$1,127,086

Missouri - American Water Company
Case No. WR-2008-0311
St. Joseph 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		\$118,448,942
2	Less Accumulated Depreciation Reserve		\$21,567,759
3	Net Plant In Service		\$96,881,183
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$11,755
6	Materials & Supplies		\$196,257
7	Prepayments		\$96,820
8	OPEB Tracker Asset		\$101,941
9	TOTAL ADD TO NET PLANT IN SERVICE		\$383,263
10	SUBTRACT FROM NET PLANT		
11	Federal Tax Offset	-0.3233%	-\$4,998
12	State Tax Offset	5.6904%	\$13,823
13	City Tax Offset	0.0000%	\$0
14	Interest Expense Offset	19.3616%	\$529,085
15	Contribution In Aid of Construction		\$3,558,404
16	Customer Advances		\$2,521,555
17	Customer Deposits		\$0
18	Deferred Income Taxes		\$9,867,455
19	Pre-71 ITC		\$21,973
20	Pension Tracker Liability		\$18,999
21	Accrued Pension Liability		\$410,836
22	Tank Painting Tracker		\$49,699
23	TOTAL SUBTRACT FROM NET PLANT		\$16,986,831
24	Total Rate Base		\$80,277,615

Missouri - American Water Company
Case No. WR-2008-0311
St. Joseph 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	\$13,831	\$13,831	100.00%	\$0	\$13,831
3	302.000	Franchises and Consents	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Miscellaneous Intangible Plant	\$82,399	P-4	\$21,361	\$103,760	100.00%	\$0	\$103,760
5		TOTAL PLANT INTANGIBLE	\$82,399		\$35,192	\$117,591		\$0	\$117,591
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights - SSP	\$1,414,424	P-7	\$0	\$1,414,424	100.00%	\$0	\$1,414,424
8	311.000	Structures and Improvements - SSP	\$2,098,559	P-8	\$0	\$2,098,559	100.00%	\$0	\$2,098,559
9	312.000	Collecting & Impounding Reservoirs	\$0	P-9	\$0	\$0	100.00%	\$0	\$0
10	313.000	Lake, River and Other Intakes	\$6,326	P-10	\$0	\$6,326	100.00%	\$0	\$6,326
11	314.000	Wells and Springs	\$35,119	P-11	\$0	\$35,119	100.00%	\$0	\$35,119
12	315.000	Infiltration Galleries and Tunnels	\$0	P-12	\$0	\$0	100.00%	\$0	\$0
13	316.000	Supply Mains	\$9,363,808	P-13	\$0	\$9,363,808	100.00%	\$0	\$9,363,808
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	\$12,918,236		\$0	\$12,918,236		\$0	\$12,918,236
20		PUMPING PLANT							
21	320.000	Land and Land Rights - PP	\$8,921	P-21	\$0	\$8,921	100.00%	\$0	\$8,921
22	321.000	Structures and Improvements - PP	\$4,603,287	P-22	\$0	\$4,603,287	100.00%	\$0	\$4,603,287
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	\$13,332	P-26	\$0	\$13,332	100.00%	\$0	\$13,332
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	\$4,947,485	P-29	\$0	\$4,947,485	100.00%	\$0	\$4,947,485
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	\$398,450	P-33	\$0	\$398,450	100.00%	\$0	\$398,450
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	\$2,618	P-37	\$0	\$2,618	100.00%	\$0	\$2,618
38	328.200	WT Pumping Equipment	\$41,284	P-38	\$0	\$41,284	100.00%	\$0	\$41,284
39		TOTAL PUMPING PLANT	\$10,015,377		\$0	\$10,015,377		\$0	\$10,015,377
40		WATER TREATMENT PLANT							
41	330.000	Land and Land Rights - WTP	\$0	P-41	\$0	\$0	100.00%	\$0	\$0
42	331.000	Structures and Improvements - WTP	\$23,627,342	P-42	\$2,948	\$23,630,290	100.00%	\$0	\$23,630,290
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	\$20,448,237	P-48	\$0	\$20,448,237	100.00%	\$0	\$20,448,237
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	\$1,449,357	P-54	\$0	\$1,449,357	100.00%	\$0	\$1,449,357
55	332.700	Equipment Filter Media	\$19,482	P-55	\$0	\$19,482	100.00%	\$0	\$19,482
56		TOTAL WATER TREATMENT PLANT	\$45,544,418		\$2,948	\$45,547,366		\$0	\$45,547,366
57		TRANSMISSION & DIST. PLANT							
58	340.000	Land and Land Rights - TDP	\$100,597	P-58	-\$1,475	\$99,122	100.00%	\$0	\$99,122
59	341.000	Structures and Improvements - TDP	\$400,459	P-59	\$930	\$401,389	100.00%	\$0	\$401,389
60	341.100	S & I - Spec Cross	\$0	P-60	\$0	\$0	100.00%	\$0	\$0
61	342.000	Distribution Reservoirs and Standpipes	\$1,540,064	P-61	\$400	\$1,540,464	100.00%	\$0	\$1,540,464
62	342.100	Rsvr & Standpipe - Elev	\$310,502	P-62	\$0	\$310,502	100.00%	\$0	\$310,502
63	342.200	Rsvr & Standpipe - Ground	\$0	P-63	\$0	\$0	100.00%	\$0	\$0

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Plant In Service

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64	343.000	Trans and Distr Mains - Not Classified	\$0	P-64	\$0	\$0	100.00%	\$0	\$0
65	343.110	T & D Mains - 4" & Less	\$1,049,905	P-65	\$0	\$1,049,905	100.00%	\$0	\$1,049,905
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"	\$10,692,753	P-68	\$109,116	\$10,801,869	100.00%	\$0	\$10,801,869
69	343.210	CI - 10" & Smaller - 1900 - 1928	\$0	P-69	\$0	\$0	100.00%	\$0	\$0
70	343.220	CI - 10" & Smaller - 1929 - 1956	\$0	P-70	\$0	\$0	100.00%	\$0	\$0
71	343.230	CI - 10" & Smaller - 1957 - 1993	\$0	P-71	\$0	\$0	100.00%	\$0	\$0
72	343.240	T & D Mains - DI 6-8" (STL)	\$0	P-72	\$0	\$0	100.00%	\$0	\$0
73	343.250	T & D Mains - DI 6-10" (TN)	\$0	P-73	\$0	\$0	100.00%	\$0	\$0
74	343.260	T & D Mains - PL 6-8" (STL)	\$0	P-74	\$0	\$0	100.00%	\$0	\$0
75	343.300	T & D Mains - 10" to 16"	\$12,519,019	P-75	\$12,455	\$12,531,474	100.00%	\$0	\$12,531,474
76	343.310	T & D Mains - 18" & Greater	\$5,299,100	P-76	\$6,262	\$5,305,362	100.00%	\$0	\$5,305,362
77	343.320	CI - 12" (STL)	\$0	P-77	\$0	\$0	100.00%	\$0	\$0
78	343.330	CI - 16" (STL)	\$0	P-78	\$0	\$0	100.00%	\$0	\$0
79	343.340	T & D Mains - DI 12 (STL)	\$0	P-79	\$0	\$0	100.00%	\$0	\$0
80	343.350	T & D Mains - DI 16 & Greater (STL)	\$0	P-80	\$0	\$0	100.00%	\$0	\$0
81	343.360	T & D Mains - LJ 20 (STL)	\$0	P-81	\$0	\$0	100.00%	\$0	\$0
82	343.370	T & D Mains - PL 6-12 (STL)	\$0	P-82	\$0	\$0	100.00%	\$0	\$0
83	344.000	Fire Mains	\$0	P-83	\$0	\$0	100.00%	\$0	\$0
84	345.000	Services	\$3,575,779	P-84	\$0	\$3,575,779	100.00%	\$0	\$3,575,779
85	346.100	Meters - Bronze Case	\$2,389,940	P-85	\$0	\$2,389,940	100.00%	\$0	\$2,389,940
86	346.200	Meters - Plastic Case	\$80,479	P-86	\$0	\$80,479	100.00%	\$0	\$80,479
87	346.300	Meters - Others	\$274,621	P-87	\$0	\$274,621	100.00%	\$0	\$274,621
88	346.400	Meters - Remote (ARBs)	\$53,136	P-88	\$0	\$53,136	100.00%	\$0	\$53,136
89	346.500	Meter Vault	\$330,451	P-89	\$0	\$330,451	100.00%	\$0	\$330,451
90	347.100	Meter Installations	\$3,253,202	P-90	\$0	\$3,253,202	100.00%	\$0	\$3,253,202
91	347.200	Meter Install - Other	\$0	P-91	\$0	\$0	100.00%	\$0	\$0
92	348.000	Hydrants	\$2,753,584	P-92	\$372	\$2,753,956	100.00%	\$0	\$2,753,956
93	349.000	Other Transmission & Distribution Plant	\$0	P-93	\$0	\$0	100.00%	\$0	\$0
94		TOTAL TRANSMISSION & DIST. PLANT	\$44,623,591		\$128,060	\$44,751,651		\$0	\$44,751,651
95		GENERAL PLANT							
96	389.000	Land and Land Rights - GP	\$8,112	P-96	\$0	\$8,112	100.00%	\$0	\$8,112
97	390.000	S & I - Store, Shop & Garage	\$204,591	P-97	\$0	\$204,591	100.00%	\$0	\$204,591
98	390.100	S & I - Office	\$0	P-98	\$0	\$0	100.00%	\$0	\$0
99	390.200	S & I - Leasehold	\$0	P-99	\$0	\$0	100.00%	\$0	\$0
100	390.300	S & I - AG	\$0	P-100	\$678	\$678	100.00%	\$0	\$678
101	390.400	S & I - Misc	\$1,668,281	P-101	\$0	\$1,668,281	100.00%	\$0	\$1,668,281
102	391.000	Office Furniture and Equipment	\$205,246	P-102	\$9,777	\$215,023	100.00%	\$17,602	\$232,625
103	391.100	Computer & Peripheral Equipment	\$76,879	P-103	\$157,000	\$233,879	100.00%	\$0	\$233,879
104	391.200	Computer Software	\$96,335	P-104	\$445,677	\$542,012	100.00%	\$0	\$542,012
105	391.300	Computer Software - Personal	\$22,221	P-105	\$8,644	\$30,865	100.00%	\$0	\$30,865
106	391.400	Computer Software Other	\$0	P-106	\$0	\$0	100.00%	\$0	\$0
107	391.500	Data Handling Equipment	\$38,458	P-107	\$0	\$38,458	100.00%	\$0	\$38,458
108	391.600	Other Office Equipment	\$175,980	P-108	\$547	\$176,527	100.00%	\$0	\$176,527
109	392.000	Trans Equip - Lt Duty Trucks	\$195,346	P-109	\$2,972	\$198,318	100.00%	\$0	\$198,318
110	392.100	Trans Equip - Hvy Duty Trucks	\$0	P-110	\$0	\$0	100.00%	\$0	\$0
111	392.200	Trans Equip - Autos	\$32,766	P-111	\$10,980	\$43,746	100.00%	\$0	\$43,746
112	392.300	Trans Equip - Other	\$9,593	P-112	\$0	\$9,593	100.00%	\$0	\$9,593
113	393.000	Stores Equipment	\$173,296	P-113	\$0	\$173,296	100.00%	\$0	\$173,296
114	394.000	Tools, Shop and Garage Equipment	\$840,970	P-114	\$4,956	\$845,926	100.00%	\$0	\$845,926
115	394.100	Tools, Shop & Garage - Other	\$0	P-115	\$0	\$0	100.00%	\$0	\$0
116	395.000	Laboratory Equipment	\$344,897	P-116	\$0	\$344,897	100.00%	\$0	\$344,897
117	395.100	Laboratory Equipment - Other	\$0	P-117	\$0	\$0	100.00%	\$0	\$0
118	396.000	Power Operated Equipment	\$147,037	P-118	\$0	\$147,037	100.00%	\$0	\$147,037
119	397.000	Communication Equipment - Non Tele	\$63,100	P-119	\$2,789	\$65,889	100.00%	\$0	\$65,889
120	397.100	Remote Control & Instrument	\$0	P-120	\$0	\$0	100.00%	\$0	\$0
121	397.200	Communication Equip - Tele	\$27,901	P-121	\$2,568	\$30,469	100.00%	\$0	\$30,469
122	398.000	Miscellaneous Equipment	\$102,728	P-122	\$794	\$103,522	100.00%	\$0	\$103,522
123	399.000	Other Tangible Equipment	\$0	P-123	\$0	\$0	100.00%	\$0	\$0
124		TOTAL GENERAL PLANT	\$4,433,737		\$647,382	\$5,081,119		\$17,602	\$5,098,721
125		TOTAL PLANT IN SERVICE	\$117,617,758		\$813,582	\$118,431,340		\$17,602	\$118,448,942

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St. Joseph 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		\$13,831		\$0
	1. To Include Corporate Allocation		\$13,831		\$0	
P-4	Miscellaneous Intangible Plant	303.000		\$21,361		\$0
	1. To Include Corporate Allocation		\$21,361		\$0	
P-42	Structures and Improvements - WTP	331.000		\$2,948		\$0
	1. To Include Corporate Allocation		\$2,948		\$0	
P-58	Land and Land Rights - TDP	340.000		-\$1,475		\$0
	1. To Include Corporate Allocation		-\$1,475		\$0	
P-59	Structures and Improvements - TDP	341.000		\$930		\$0
	1. To Include Corporate Allocation		\$930		\$0	
P-61	Distribution Reservoirs and Standpipes	342.000		\$400		\$0
	1. To Include Corporate Allocation		\$400		\$0	
P-68	T & D Mains - 6" to 8"	343.200		\$109,116		\$0
	1. To Include Corporate Allocation		\$109,116		\$0	
P-75	T & D Mains - 10" to 16"	343.300		\$12,455		\$0
	1. To Include Corporate Allocation		\$12,455		\$0	
P-76	T & D Mains - 18" & Greater	343.310		\$6,262		\$0
	1. To Include Corporate Allocation		\$6,262		\$0	
P-92	Hydrants	348.000		\$372		\$0
	1. To Include Corporate Allocation		\$372		\$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		\$678		\$0
	1. To Include Corporate Allocation		\$678		\$0	
P-102	Office Furniture and Equipment	391.000		\$9,777		\$17,602
	1. To Include Corporate Allocation		\$9,777		\$0	
	2. Svc Company Fixed Asset System (PRH)		\$0		\$17,602	
P-103	Computer & Peripheral Equipment	391.100		\$157,000		\$0
	1. To Include Corporate Allocation		\$157,000		\$0	
P-104	Computer Software	391.200		\$445,677		\$0
	1. To Include Corporate Allocation		\$445,677		\$0	
P-105	Computer Software - Personal	391.300		\$8,644		\$0
	1. To Include Corporate Allocation		\$8,644		\$0	
P-108	Other Office Equipment	391.600		\$547		\$0
	1. To Include Corporate Allocation		\$547		\$0	
P-109	Trans Equip - Lt Duty Trucks	392.000		\$2,972		\$0
	1. To Include Corporate Allocation		\$2,972		\$0	
P-111	Trans Equip - Autos	392.200		\$10,980		\$0
	1. To Include Corporate Allocation		\$10,980		\$0	
P-114	Tools, Shop and Garage Equipment	394.000		\$4,956		\$0
	1. To Include Corporate Allocation		\$4,956		\$0	
P-119	Communication Equipment - Non Tele	397.000		\$2,789		\$0
	1. To Include Corporate Allocation		\$2,789		\$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		\$2,568		\$0
	1. To Include Corporate Allocation		\$2,568		\$0	
P-122	Miscellaneous Equipment	398.000		\$794		\$0
	1. To Include Corporate Allocation		\$794		\$0	
Total Plant Adjustments				<u>\$813,582</u>		<u>\$17,602</u>

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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	\$13,831	0.00%	\$0
3	302.000	Franchises and Consents	\$0	0.00%	\$0
4	303.000	Miscellaneous Intangible Plant	\$103,760	0.00%	\$0
5		TOTAL PLANT INTANGIBLE	\$117,591		\$0
6		SOURCE OF SUPPLY PLANT			
7	310.000	Land and Land Rights - SSP	\$1,414,424	0.00%	\$0
8	311.000	Structures and Improvements - SSP	\$2,098,559	2.45%	\$51,415
9	312.000	Collecting & Impounding Reservoirs	\$0	1.25%	\$0
10	313.000	Lake, River and Other Intakes	\$6,326	1.77%	\$112
11	314.000	Wells and Springs	\$35,119	1.67%	\$586
12	315.000	Infiltration Galleries and Tunnels	\$0	1.67%	\$0
13	316.000	Supply Mains	\$9,363,808	1.60%	\$149,821
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	\$12,918,236		\$201,934
20		PUMPING PLANT			
21	320.000	Land and Land Rights - PP	\$8,921	0.00%	\$0
22	321.000	Structures and Improvements - PP	\$4,603,287	1.73%	\$79,637
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	\$13,332	2.00%	\$267
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	\$4,947,485	2.44%	\$120,719
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	\$398,450	2.44%	\$9,722
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	\$2,618	2.44%	\$64
38	328.200	WT Pumping Equipment	\$41,284	2.44%	\$1,007
39		TOTAL PUMPING PLANT	\$10,015,377		\$211,416
40		WATER TREATMENT PLANT			
41	330.000	Land and Land Rights - WTP	\$0	0.00%	\$0
42	331.000	Structures and Improvements - WTP	\$23,630,290	1.63%	\$385,174

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Missouri - American Water Company
Case No. WR-2008-0311
St. Joseph 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	\$20,448,237	2.78%	\$568,461
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	\$1,449,357	3.33%	\$48,264
55	332.700	Equipment Filter Media	\$19,482	2.78%	\$542
56		TOTAL WATER TREATMENT PLANT	\$45,547,366		\$1,002,441
57		TRANSMISSION & DIST. PLANT			
58	340.000	Land and Land Rights - TDP	\$99,122	0.00%	\$0
59	341.000	Structures and Improvements - TDP	\$401,389	2.67%	\$10,717
60	341.100	S & I - Spec Cross	\$0	0.00%	\$0
61	342.000	Distribution Reservoirs and Standpipes	\$1,540,464	2.25%	\$34,660
62	342.100	Rsvr & Standpipe - Elev	\$310,502	2.25%	\$6,986
63	342.200	Rsvr & Standpipe - Ground	\$0	2.25%	\$0
64	343.000	Trans and Distr Mains - Not Classified	\$0	1.50%	\$0
65	343.110	T & D Mains - 4" & Less	\$1,049,905	1.50%	\$15,749
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"	\$10,801,869	1.50%	\$162,028
69	343.210	CI - 10" & Smaller - 1900 - 1928	\$0	1.50%	\$0
70	343.220	CI - 10" & Smaller - 1929 - 1956	\$0	1.50%	\$0
71	343.230	CI - 10" & Smaller - 1957 - 1993	\$0	1.50%	\$0
72	343.240	T & D Mains - DI 6-8" (STL)	\$0	1.50%	\$0
73	343.250	T & D Mains - DI 6-10" (TN)	\$0	1.50%	\$0
74	343.260	T & D Mains - PL 6-8" (STL)	\$0	1.50%	\$0
75	343.300	T & D Mains - 10" to 16"	\$12,531,474	1.50%	\$187,972
76	343.310	T & D Mains - 18" & Greater	\$5,305,362	1.50%	\$79,580
77	343.320	CI - 12" (STL)	\$0	1.50%	\$0
78	343.330	CI - 16" (STL)	\$0	1.50%	\$0
79	343.340	T & D Mains - DI 12 (STL)	\$0	1.50%	\$0
80	343.350	T & D Mains - DI 16 & Greater (STL)	\$0	1.50%	\$0
81	343.360	T & D Mains - LJ 20 (STL)	\$0	1.50%	\$0
82	343.370	T & D Mains - PL 6-12 (STL)	\$0	1.50%	\$0
83	344.000	Fire Mains	\$0	1.50%	\$0
84	345.000	Services	\$3,575,779	3.08%	\$110,134
85	346.100	Meters - Bronze Case	\$2,389,940	2.43%	\$58,076
86	346.200	Meters - Plastic Case	\$80,479	2.43%	\$1,956

Accounting Schedule: 5

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Missouri - American Water Company
Case No. WR-2008-0311
St. Joseph 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	\$274,621	2.43%	\$6,673
88	346.400	Meters - Remote (ARBs)	\$53,136	2.43%	\$1,291
89	346.500	Meter Vault	\$330,451	2.43%	\$8,030
90	347.100	Meter Installations	\$3,253,202	2.43%	\$79,053
91	347.200	Meter Install - Other	\$0	2.43%	\$0
92	348.000	Hydrants	\$2,753,956	1.92%	\$52,876
93	349.000	Other Transmission & Distribution Plant	\$0	2.00%	\$0
94		TOTAL TRANSMISSION & DIST. PLANT	\$44,751,651		\$815,781
95		GENERAL PLANT			
96	389.000	Land and Land Rights - GP	\$8,112	0.00%	\$0
97	390.000	S & I - Store, Shop & Garage	\$204,591	2.40%	\$4,910
98	390.100	S & I - Office	\$0	2.40%	\$0
99	390.200	S & I - Leasehold	\$0	5.00%	\$0
100	390.300	S & I - AG	\$678	5.00%	\$34
101	390.400	S & I - Misc	\$1,668,281	2.40%	\$40,039
102	391.000	Office Furniture and Equipment	\$232,625	4.00%	\$9,305
103	391.100	Computer & Peripheral Equipment	\$233,879	14.29%	\$33,421
104	391.200	Computer Software	\$542,012	14.29%	\$77,454
105	391.300	Computer Software - Personal	\$30,865	14.29%	\$4,411
106	391.400	Computer Software Other	\$0	14.29%	\$0
107	391.500	Data Handling Equipment	\$38,458	6.67%	\$2,565
108	391.600	Other Office Equipment	\$176,527	6.67%	\$11,774
109	392.000	Trans Equip - Lt Duty Trucks	\$198,318	0.00%	\$0
110	392.100	Trans Equip - Hvy Duty Trucks	\$0	8.33%	\$0
111	392.200	Trans Equip - Autos	\$43,746	0.00%	\$0
112	392.300	Trans Equip - Other	\$9,593	0.00%	\$0
113	393.000	Stores Equipment	\$173,296	2.86%	\$4,956
114	394.000	Tools, Shop and Garage Equipment	\$845,926	5.00%	\$42,296
115	394.100	Tools, Shop & Garage - Other	\$0	5.00%	\$0
116	395.000	Laboratory Equipment	\$344,897	4.00%	\$13,796
117	395.100	Laboratory Equipment - Other	\$0	4.00%	\$0
118	396.000	Power Operated Equipment	\$147,037	6.82%	\$10,028
119	397.000	Communication Equipment - Non Tele	\$65,889	5.00%	\$3,294
120	397.100	Remote Control & Instrument	\$0	5.00%	\$0
121	397.200	Communication Equip - Tele	\$30,469	6.67%	\$2,032
122	398.000	Miscellaneous Equipment	\$103,522	5.00%	\$5,176
123	399.000	Other Tangible Equipment	\$0	5.00%	\$0
124		TOTAL GENERAL PLANT	\$5,098,721		\$265,491
125		Total Depreciation	\$118,448,942		\$2,497,063

Missouri - American Water Company
Case No. WR-2008-0311
St. Joseph 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	\$24,980	\$24,980	100.00%	\$0	\$24,980
5		TOTAL PLANT INTANGIBLE	\$0		\$24,980	\$24,980		\$0	\$24,980
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	\$200,237	R-8	\$0	\$200,237	100.00%	\$0	\$200,237
9	312.000	Collecting & Impounding Reservoirs	\$0	R-9	\$0	\$0	100.00%	\$0	\$0
10	313.000	Lake, River and Other Intakes	-\$679,466	R-10	\$0	-\$679,466	100.00%	\$0	-\$679,466
11	314.000	Wells and Springs	-\$28,874	R-11	\$0	-\$28,874	100.00%	\$0	-\$28,874
12	315.000	Infiltration Galleries and Tunnels	\$0	R-12	\$0	\$0	100.00%	\$0	\$0
13	316.000	Supply Mains	\$1,102,235	R-13	\$0	\$1,102,235	100.00%	\$0	\$1,102,235
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	\$594,132		\$0	\$594,132		\$0	\$594,132
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	\$290,674	R-22	\$0	\$290,674	100.00%	\$0	\$290,674
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	\$337	R-26	\$0	\$337	100.00%	\$0	\$337
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	\$732,329	R-29	\$0	\$732,329	100.00%	\$0	\$732,329
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	\$2,431	R-33	\$0	\$2,431	100.00%	\$0	\$2,431
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	\$16	R-37	\$0	\$16	100.00%	\$0	\$16
38	328.200	WT Pumping Equipment	\$489	R-38	\$0	\$489	100.00%	\$0	\$489
39		TOTAL PUMPING PLANT	\$1,026,276		\$0	\$1,026,276		\$0	\$1,026,276
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	\$3,563,386	R-42	\$19	\$3,563,405	100.00%	\$0	\$3,563,405
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	\$4,993,148	R-48	\$0	\$4,993,148	100.00%	\$0	\$4,993,148
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	\$91,086	R-54	\$0	\$91,086	100.00%	\$0	\$91,086
55	332.700	Equipment Filter Media	\$335	R-55	\$0	\$335	100.00%	\$0	\$335
56		TOTAL WATER TREATMENT PLANT	\$8,647,955		\$19	\$8,647,974		\$0	\$8,647,974
57		TRANSMISSION & DIST. PLANT							
58	340.000	Land and Land Rights - TDP	-\$741,641	R-58	\$0	-\$741,641	100.00%	\$0	-\$741,641
59	341.000	Structures and Improvements - TDP	\$44,366	R-59	\$8	\$44,374	100.00%	\$0	\$44,374
60	341.100	S & I - Spec Cross	\$0	R-60	\$0	\$0	100.00%	\$0	\$0
61	342.000	Distribution Reservoirs and Standpipes	\$877,879	R-61	\$3	\$877,882	100.00%	\$0	\$877,882
62	342.100	Rsvr & Standpipe - Elev	\$30,240	R-62	\$0	\$30,240	100.00%	\$0	\$30,240
63	342.200	Rsvr & Standpipe - Ground	\$0	R-63	\$0	\$0	100.00%	\$0	\$0
64	343.000	Trans and Distr Mains - Not Classified	\$4,275,779	R-64	-\$1,163	\$4,274,616	100.00%	\$0	\$4,274,616

Missouri - American Water Company
Case No. WR-2008-0311
St. Joseph 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	-\$27,286	R-65	\$0	-\$27,286	100.00%	\$0	-\$27,286
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"	\$540,240	R-68	\$580	\$540,820	100.00%	\$0	\$540,820
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"	\$717,726	R-75	\$77	\$717,803	100.00%	\$0	\$717,803
76	343.310	T & D Mains - 18" & Greater	\$341,544	R-76	\$30	\$341,574	100.00%	\$0	\$341,574
77	343.320	CI - 12" (STL)	\$0	R-77	\$0	\$0	100.00%	\$0	\$0
78	343.330	CI - 16" (STL)	\$0	R-78	\$0	\$0	100.00%	\$0	\$0
79	343.340	T & D Mains - DI 12 (STL)	\$0	R-79	\$0	\$0	100.00%	\$0	\$0
80	343.350	T & D Mains - DI 16 & Greater (STL)	\$0	R-80	\$0	\$0	100.00%	\$0	\$0
81	343.360	T & D Mains - LJ 20 (STL)	\$0	R-81	\$0	\$0	100.00%	\$0	\$0
82	343.370	T & D Mains - PL 6-12 (STL)	\$0	R-82	\$0	\$0	100.00%	\$0	\$0
83	344.000	Fire Mains	\$0	R-83	\$0	\$0	100.00%	\$0	\$0
84	345.000	Services	\$369,489	R-84	\$0	\$369,489	100.00%	\$0	\$369,489
85	346.100	Meters - Bronze Case	\$40,587	R-85	-\$27	\$40,560	100.00%	\$0	\$40,560
86	346.200	Meters - Plastic Case	\$12,517	R-86	\$0	\$12,517	100.00%	\$0	\$12,517
87	346.300	Meters - Others	\$1,085,502	R-87	\$0	\$1,085,502	100.00%	\$0	\$1,085,502
88	346.400	Meters - Remote (ARBs)	\$545	R-88	\$0	\$545	100.00%	\$0	\$545
89	346.500	Meter Vault	\$2,668	R-89	\$0	\$2,668	100.00%	\$0	\$2,668
90	347.100	Meter Installations	\$882,643	R-90	\$0	\$882,643	100.00%	\$0	\$882,643
91	347.200	Meter Install - Other	\$0	R-91	\$0	\$0	100.00%	\$0	\$0
92	348.000	Hydrants	\$959,792	R-92	\$4	\$959,796	100.00%	\$0	\$959,796
93	349.000	Other Transmission & Distribution Plant	\$0	R-93	\$0	\$0	100.00%	\$0	\$0
94		TOTAL TRANSMISSION & DIST. PLANT	\$9,412,590		-\$488	\$9,412,102		\$0	\$9,412,102
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	\$35,373	R-97	\$0	\$35,373	100.00%	\$0	\$35,373
98	390.100	S & I - Office	-\$390,718	R-98	-\$11,770	-\$402,488	100.00%	\$0	-\$402,488
99	390.200	S & I - Leasehold	\$0	R-99	-\$33	-\$33	100.00%	\$0	-\$33
100	390.300	S & I - AG	\$0	R-100	\$6	\$6	100.00%	\$0	\$6
101	390.400	S & I - Misc	\$896,179	R-101	\$0	\$896,179	100.00%	\$0	\$896,179
102	391.000	Office Furniture and Equipment	\$396,635	R-102	\$1,574	\$398,209	100.00%	\$325	\$398,534
103	391.100	Computer & Peripheral Equipment	-\$107,540	R-103	\$14,093	-\$93,447	100.00%	\$0	-\$93,447
104	391.200	Computer Software	\$20,414	R-104	\$269,771	\$290,185	100.00%	\$0	\$290,185
105	391.300	Computer Software - Personal	-\$11,789	R-105	\$3,080	-\$8,709	100.00%	\$0	-\$8,709
106	391.400	Computer Software Other	\$0	R-106	\$0	\$0	100.00%	\$0	\$0
107	391.500	Data Handling Equipment	\$9,815	R-107	\$0	\$9,815	100.00%	\$0	\$9,815
108	391.600	Other Office Equipment	\$38,416	R-108	\$211	\$38,627	100.00%	\$0	\$38,627
109	392.000	Trans Equip - Lt Duty Trucks	\$7,276	R-109	\$4,927	\$12,203	100.00%	\$0	\$12,203
110	392.100	Trans Equip - Hvy Duty Trucks	-\$43,340	R-110	\$0	-\$43,340	100.00%	\$0	-\$43,340
111	392.200	Trans Equip - Autos	\$14,536	R-111	\$11,684	\$26,220	100.00%	\$0	\$26,220
112	392.300	Trans Equip - Other	\$244,943	R-112	\$0	\$244,943	100.00%	\$0	\$244,943
113	393.000	Stores Equipment	\$32,382	R-113	\$0	\$32,382	100.00%	\$0	\$32,382
114	394.000	Tools, Shop and Garage Equipment	\$223,186	R-114	\$498	\$223,684	100.00%	\$0	\$223,684
115	394.100	Tools, Shop & Garage - Other	\$0	R-115	\$0	\$0	100.00%	\$0	\$0
116	395.000	Laboratory Equipment	\$66,351	R-116	\$0	\$66,351	100.00%	\$0	\$66,351
117	395.100	Laboratory Equipment - Other	\$0	R-117	\$0	\$0	100.00%	\$0	\$0
118	396.000	Power Operated Equipment	\$63,978	R-118	\$0	\$63,978	100.00%	\$0	\$63,978
119	397.000	Communication Equipment - Non Tele	\$25,177	R-119	\$929	\$26,106	100.00%	\$0	\$26,106
120	397.100	Remote Control & Instrument	\$0	R-120	\$0	\$0	100.00%	\$0	\$0
121	397.200	Communication Equip - Tele	\$9,865	R-121	\$1,201	\$11,066	100.00%	\$0	\$11,066
122	398.000	Miscellaneous Equipment	\$34,396	R-122	\$264	\$34,660	100.00%	\$0	\$34,660
123	399.000	Other Tangible Equipment	\$0	R-123	\$0	\$0	100.00%	\$0	\$0
124		TOTAL GENERAL PLANT	\$1,565,535		\$296,435	\$1,861,970		\$325	\$1,862,295
125		TOTAL DEPRECIATION RESERVE	\$21,246,489		\$320,846	\$21,567,334		\$325	\$21,567,759

Missouri - American Water Company
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St. Joseph 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		\$24,980		\$0
	1. To Include Corporate Allocation		\$24,980		\$0	
R-42	Structures and Improvements - WTP	331.000		\$19		\$0
	1. To Include Corporate Allocation		\$19		\$0	
R-59	Structures and Improvements - TDP	341.000		\$8		\$0
	1. To Include Corporate Allocation		\$8		\$0	
R-61	Distribution Reservoirs and Standpipes	342.000		\$3		\$0
	1. To Include Corporate Allocation		\$3		\$0	
R-64	Trans and Distr Mains - Not Classified	343.000		-\$1,163		\$0
	1. To Include Corporate Allocation		-\$1,163		\$0	
R-68	T & D Mains - 6" to 8"	343.200		\$580		\$0
	1. To Include Corporate Allocation		\$580		\$0	
R-75	T & D Mains - 10" to 16"	343.300		\$77		\$0
	1. To Include Corporate Allocation		\$77		\$0	
R-76	T & D Mains - 18" & Greater	343.310		\$30		\$0
	1. To Include Corporate Allocation		\$30		\$0	
R-85	Meters - Bronze Case	346.100		-\$27		\$0
	1. To Include Corporate Allocation		-\$27		\$0	
R-92	Hydrants	348.000		\$4		\$0
	1. To Include Corporate Allocation		\$4		\$0	
R-98	S & I - Office	390.100		-\$11,770		\$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		-\$11,770		\$0	
R-99	S & I - Leasehold	390.200		-\$33		\$0
	1. To Include Corporate Allocation		-\$33		\$0	
R-100	S & I - AG	390.300		\$6		\$0
	1. To Include Corporate Allocation		\$6		\$0	
R-102	Office Furniture and Equipment	391.000		\$1,574		\$325
	1. To Include Corporate Allocation		\$1,574		\$0	
	2. Svc Company Fixed Asset System (PRH)		\$0		\$325	
R-103	Computer & Peripheral Equipment	391.100		\$14,093		\$0
	1. To Include Corporate Allocation		\$14,093		\$0	
R-104	Computer Software	391.200		\$269,771		\$0
	1. To Include Corporate Allocation		\$269,771		\$0	
R-105	Computer Software - Personal	391.300		\$3,080		\$0
	1. To Include Corporate Allocation		\$3,080		\$0	
R-108	Other Office Equipment	391.600		\$211		\$0
	1. To Include Corporate Allocation		\$211		\$0	
R-109	Trans Equip - Lt Duty Trucks	392.000		\$4,927		\$0
	1. To Include Corporate Allocation		\$4,927		\$0	
R-111	Trans Equip - Autos	392.200		\$11,684		\$0
	1. To Include Corporate Allocation		\$11,684		\$0	
R-114	Tools, Shop and Garage Equipment	394.000		\$498		\$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		\$498		\$0	
R-119	Communication Equipment - Non Tele	397.000		\$929		\$0
	1. To Include Corporate Allocation		\$929		\$0	
R-121	Communication Equip - Tele	397.200		\$1,201		\$0
	1. To Include Corporate Allocation		\$1,201		\$0	
R-122	Miscellaneous Equipment	398.000		\$264		\$0
	1. To Include Corporate Allocation		\$264		\$0	
Total Reserve Adjustments				\$320,946		\$325

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St. Joseph Water District
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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	\$1,119,369	38.18	13.00	25.18	0.068986	\$77,221
3	FICA - Employee Portion	\$127,961	38.18	16.19	21.99	0.060247	\$7,709
4	Income Taxes Withheld	\$477,685	38.18	16.19	21.99	0.060247	\$28,779
5	Fuel & Power	\$761,835	38.18	37.20	0.98	0.002685	\$2,046
6	Chemicals	\$810,273	38.18	38.18	0.00	0.000000	\$0
7	Materials & Supplies	\$196,257	38.18	38.18	0.00	0.000000	\$0
8	Purchased Water	\$0	38.18	42.45	-4.27	-0.011699	\$0
9	Management Fees	\$1,774,532	38.18	21.41	16.77	0.045945	\$81,531
10	Group Insurance	\$525,705	38.18	-7.50	45.68	0.125151	\$65,793
11	OPEB's	\$71,449	38.18	3.41	34.77	0.095260	\$6,806
12	Pensions	\$110,698	38.18	17.58	20.60	0.056438	\$6,248
13	401 (k) - Employer Match	\$24,979	38.18	38.82	-0.64	-0.001753	-\$44
14	Insurance Other Than Group	\$331,207	38.18	42.44	-4.26	-0.011671	-\$3,866
15	Uncollectible Accounts	\$149,363	38.18	38.18	0.00	0.000000	\$0
16	Rents	\$88,630	38.18	-9.96	48.14	0.131890	\$11,689
17	Cash Vouchers	\$1,243,745	38.18	21.41	16.77	0.045945	\$57,144
18	TOTAL OPERATION AND MAINT. EXPENSE	\$7,813,688					\$341,056
19	TAXES						
20	FICA - Employer Portion	\$127,961	38.18	16.19	21.99	0.060247	\$7,709
21	Federal Unemployment	\$3,248	38.18	76.38	-38.20	-0.104658	-\$340
22	State Unemployment	\$8,185	38.18	76.38	-38.20	-0.104658	-\$857
23	Property Taxes	\$980,936	38.18	182.50	-144.32	-0.395397	-\$387,859
24	Corporate Franchise	\$25,831	38.18	-77.50	115.68	0.316932	\$8,187
25	PSC Assessment	\$106,394	38.18	-31.63	69.81	0.191260	\$20,349
26	Gross Receipts Tax	\$0	21.30	47.37	-26.07	-0.071425	\$0
27	Sales Tax	\$0	0.00	8.12	-8.12	-0.022247	\$0
28	Missouri Primacy Fees	\$0	21.30	243.50	-222.20	-0.608767	\$0
29	TOTAL TAXES	\$1,252,555					-\$352,811
30	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$11,755
31	TAX OFFSET FROM RATE BASE						
32	Federal Tax Offset	\$1,545,826	38.18	37.00	1.18	0.003233	\$4,998
33	State Tax Offset	\$242,916	38.18	58.95	-20.77	-0.056904	-\$13,823
34	City Tax Offset	\$0	0.00	0.00	0.00	0.000000	\$0
35	Interest Expense Offset	\$2,732,650	38.18	108.85	-70.67	-0.193616	-\$529,085
36	TOTAL OFFSET FROM RATE BASE	\$4,521,392					-\$537,910
37	TOTAL CASH WORKING CAPITAL REQUIRED						-\$549,665

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St. Joseph Water District
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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	\$17,997,725	See Note (1)	See Note (1)	See Note (1)	\$17,997,725	\$3,848,808	\$21,846,533	See Note (1)	See Note (1)
2	TOTAL SOURCE OF SUPPLY EXPENSES	\$88,244	\$0	\$88,244	\$0	\$88,244	\$0	\$88,244	\$0	\$88,244
3	TOTAL PUMPING EXPENSES	\$1,153,478	\$446,586	\$706,892	\$133,545	\$1,287,023	\$0	\$1,287,023	\$515,594	\$771,429
4	TOTAL WATER TREATMENT EXPENSES	\$1,108,437	\$58,681	\$1,049,756	\$127,707	\$1,236,144	\$0	\$1,236,144	\$67,715	\$1,168,429
5	TOTAL TRANSMISSION & DIST. EXPENSES	\$725,440	\$517,099	\$208,341	\$190,804	\$916,244	\$0	\$916,244	\$595,918	\$320,326
6	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$587,414	\$321,780	\$265,634	\$95,715	\$683,129	\$0	\$683,129	\$368,885	\$314,244
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	\$3,979,356	\$2,945,446	\$1,033,910	-\$80,074	\$3,899,282	-\$296,378	\$3,602,904	\$2,644,474	\$958,430
10	TOTAL DEPRECIATION EXPENSE	\$1,849,065	See Note (1)	See Note (1)	See Note (1)	\$1,849,065	\$569,545	\$2,418,610	See Note (1)	See Note (1)
11	TOTAL OTHER OPERATING EXPENSE	\$1,209,897	\$0	\$1,209,897	\$66,058	\$1,275,955	\$0	\$1,275,955	-\$484	\$1,276,439
12	TOTAL OPERATING & MAINT. EXPENSE	\$10,701,331	\$4,289,592	\$4,562,674	\$533,755	\$11,235,086	\$273,167	\$11,508,253	\$4,192,102	\$4,897,541
13										
13	NET INCOME BEFORE TAXES	\$7,296,394	\$0	\$0	\$0	\$6,762,639	\$3,575,641	\$10,338,280	\$0	\$0
14	TOTAL INCOME TAXES	\$0	See Note (1)	See Note (1)	See Note (1)	\$0	\$2,537,907	\$2,537,907	See Note (1)	See Note (1)
15	TOTAL DEFERRED INCOME TAXES	\$616,801	See Note (1)	See Note (1)	See Note (1)	\$616,801	-\$225,858	\$390,943	See Note (1)	See Note (1)
16	NET OPERATING INCOME	\$6,679,593	\$0	\$0	\$0	\$6,145,838	\$1,263,592	\$7,409,430	\$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. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.100	Residential	\$8,922,746	See note (1)	See note (1)	Rev-2	See note (1)	\$8,922,746	100.00%	\$1,891,371	\$10,814,117	See note (1)	See note (1)
Rev-3	461.200	Commercial	\$3,151,935			Rev-3		\$3,151,935	100.00%	\$960,736	\$4,112,671		
Rev-4	461.300	Industrial	\$2,805,104			Rev-4		\$2,805,104	100.00%	\$792,242	\$3,597,346		
Rev-5	462.000	Private Fire	\$196,062			Rev-5		\$196,062	100.00%	\$34,232	\$230,294		
Rev-6	463.000	Public Fire	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7	464.000	Public Authorities	\$617,029			Rev-7		\$617,029	100.00%	\$137,700	\$754,729		
Rev-8	466.000	Sales for Resale	\$1,899,523			Rev-8		\$1,899,523	100.00%	\$147,054	\$2,046,577		
Rev-9	467.000	Misc Sales Billed	-\$1			Rev-9		-\$1	100.00%	\$1	\$0		
Rev-10	468.000	Misc. Unmetered Revenues	\$119,333			Rev-10		\$119,333	100.00%	-\$119,333	\$0		
Rev-11	469.000	Miscellaneous Service Revenues	\$285,994			Rev-11		\$285,994	100.00%	\$4,805	\$290,799		
Rev-12	493.000	Other Water Revenue - Oper. Rev.	\$0			Rev-12		\$0	100.00%	\$0	\$0		
Rev-13		TOTAL OPERATING REVENUES	\$17,997,725					\$17,997,725		\$3,848,808	\$21,846,533		
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	\$71,118	\$0	\$71,118	E-3	\$0	\$71,118	100.00%	\$0	\$71,118	\$0	\$71,118
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	\$0	\$0	\$0	E-5	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
6	603.200	Misc Exp Oper	\$439	\$0	\$439	E-6	\$0	\$439	100.00%	\$0	\$439	\$0	\$439
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	\$16,687	\$0	\$16,687	E-15	\$0	\$16,687	100.00%	\$0	\$16,687	\$0	\$16,687
16		TOTAL SOURCE OF SUPPLY EXPENSES	\$88,244	\$0	\$88,244		\$0	\$88,244		\$0	\$88,244	\$0	\$88,244
17		PUMPING EXPENSES											
18	620.000	Supervision & Engineering Oper	\$47,245	\$47,245	\$0	E-18	\$7,147	\$54,392	100.00%	\$0	\$54,392	\$54,392	\$0
19	622.000	Power Production Expense	-\$3,974	-\$9,651	\$5,677	E-19	\$59,284	\$55,310	100.00%	\$0	\$55,310	\$49,633	\$5,677
20	623.000	Purchased Power	\$689,573	\$0	\$689,573	E-20	\$64,537	\$754,110	100.00%	\$0	\$754,110	\$0	\$754,110
21	624.000	Pumping Expense - Labor	\$392,602	\$391,958	\$644	E-21	\$0	\$392,602	100.00%	\$0	\$392,602	\$391,958	\$644
22	626.000	Misc. Pumping Expense	\$10,589	\$0	\$10,589	E-22	\$0	\$10,589	100.00%	\$0	\$10,589	\$0	\$10,589
23	627.000	Rents - PE	\$0	\$0	\$0	E-23	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
24	630.000	Supervision & Engineering Mtce	\$17,034	\$17,034	\$0	E-24	\$2,577	\$19,611	100.00%	\$0	\$19,611	\$19,611	\$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	\$409	\$0	\$409	E-27	\$0	\$409	100.00%	\$0	\$409	\$0	\$409
28		TOTAL PUMPING EXPENSES	\$1,153,478	\$446,586	\$706,892		\$133,545	\$1,287,023		\$0	\$1,287,023	\$515,594	\$771,429
29		WATER TREATMENT EXPENSES											
30	640.000	Supervision & Engineering Oper - WTE	\$58,651	\$58,651	\$0	E-30	\$9,034	\$67,685	100.00%	\$0	\$67,685	\$67,685	\$0
31	641.000	Chemicals - WTE	\$663,964	\$0	\$663,964	E-31	\$146,309	\$810,273	100.00%	\$0	\$810,273	\$0	\$810,273
32	642.000	Operation Labor & Expenses - WTE	\$60,516	\$0	\$60,516	E-32	\$0	\$60,516	100.00%	\$0	\$60,516	\$0	\$60,516
33	643.100	Misc Expenses - Fuel & Power	\$4,715	\$0	\$4,715	E-33	\$190	\$4,905	100.00%	\$0	\$4,905	\$0	\$4,905
34	643.200	Misc Expenses - Waste Disposal	\$263,702	\$0	\$263,702	E-34	-\$27,826	\$235,876	100.00%	\$0	\$235,876	\$0	\$235,876
35	643.300	Misc Operation Expense	\$11,649	\$0	\$11,649	E-35	\$0	\$11,649	100.00%	\$0	\$11,649	\$0	\$11,649
36	644.000	Rents - WTE	\$99	\$0	\$99	E-36	\$0	\$99	100.00%	\$0	\$99	\$0	\$99

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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	\$30	\$30	\$0	E-37	\$0	\$30	100.00%	\$0	\$30	\$0	\$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	\$45,111	\$0	\$45,111	E-39	\$0	\$45,111	100.00%	\$0	\$45,111	\$0	\$45,111
40		TOTAL WATER TREATMENT EXPENSES	\$1,108,437	\$58,681	\$1,049,756		\$127,707	\$1,236,144		\$0	\$1,236,144	\$67,715	\$1,168,429
41		TRANSMISSION & DIST. EXPENSES											
42	660.000	Supervision & Engineering Oper - TDE	\$9,253	\$9,253	\$0	E-42	\$1,387	\$10,640	100.00%	\$0	\$10,640	\$10,640	\$0
43	661.000	Storage Facilities Expenses - Labor & Misc	\$84	\$0	\$84	E-43	\$0	\$84	100.00%	\$0	\$84	\$0	\$84
44	662.000	Trans & Distr Lines Exp - Labor & Misc	\$190,602	\$183,173	\$7,429	E-44	\$28,299	\$218,901	100.00%	\$0	\$218,901	\$211,472	\$7,429
45	663.000	Meter Expenses	\$106,631	\$106,364	\$267	E-45	\$16,131	\$122,762	100.00%	\$0	\$122,762	\$122,495	\$267
46	664.000	Customer Installations Exp - Labor & Misc	\$64,903	\$64,903	\$0	E-46	\$9,818	\$74,721	100.00%	\$0	\$74,721	\$74,721	\$0
47	665.100	Misc. Expenses - Labor & Misc	\$58,215	\$6,615	\$51,600	E-47	\$906	\$59,121	100.00%	\$0	\$59,121	\$7,521	\$51,600
48	665.200	Misc. T&D Exp-Fuel & Power	\$2,656	\$0	\$2,656	E-48	\$107	\$2,763	100.00%	\$0	\$2,763	\$0	\$2,763
49	666.000	Rents - TDE	\$0	\$0	\$0	E-49	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
50	670.000	Supervision & Engineering Mtce	\$7,564	\$7,564	\$0	E-50	\$1,145	\$8,709	100.00%	\$0	\$8,709	\$8,709	\$0
51	671.100	Structures & Improvements - Labor & Mtce	\$843	\$316	\$527	E-51	\$48	\$891	100.00%	\$0	\$891	\$364	\$527
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	\$50,008	\$50,008	\$0	E-53	\$7,593	\$57,601	100.00%	\$0	\$57,601	\$57,601	\$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	\$9,494	\$9,494	\$0	E-55	\$1,437	\$10,931	100.00%	\$0	\$10,931	\$10,931	\$0
56	676.000	Meters - Labor & Mtce	\$23,985	\$23,985	\$0	E-56	\$3,632	\$27,617	100.00%	\$0	\$27,617	\$27,617	\$0
57	677.000	Hydrants - Labor & Mtce	\$55,375	\$55,375	\$0	E-57	\$8,377	\$63,752	100.00%	\$0	\$63,752	\$63,752	\$0
58	678.000	Misc Plant Mtce - Labor & Mtce	\$145,827	\$49	\$145,778	E-58	\$111,924	\$257,751	100.00%	\$0	\$257,751	\$95	\$257,656
59		TOTAL TRANSMISSION & DIST. EXPENSES	\$725,440	\$517,099	\$208,341		\$190,804	\$916,244		\$0	\$916,244	\$595,918	\$320,326
60		CUSTOMER ACCOUNTS EXPENSE											
61	901.000	Supervision - CAE	\$38,825	\$38,825	\$0	E-61	\$5,873	\$44,698	100.00%	\$0	\$44,698	\$44,698	\$0
62	902.100	Meter Reading Expenses - Labor & Misc	\$235,860	\$233,073	\$2,787	E-62	\$37,456	\$273,316	100.00%	\$0	\$273,316	\$270,529	\$2,787
63	902.200	Meter Reading Expenses - Cust Acctg	\$3,834	\$3,834	\$0	E-63	\$0	\$3,834	100.00%	\$0	\$3,834	\$3,834	\$0
64	903.000	Cust Rec & Collection Exp - Labor & Acctg	\$143,556	\$8,676	\$134,880	E-64	\$30,990	\$174,546	100.00%	\$0	\$174,546	\$12,452	\$162,094
65	904.000	Uncollectible Accounts - CAE	\$127,967	\$0	\$127,967	E-65	\$21,396	\$149,363	100.00%	\$0	\$149,363	\$0	\$149,363
66	905.100	Misc Cust Accts Exp - Labor & Acctg	\$37,372	\$37,372	\$0	E-66	\$0	\$37,372	100.00%	\$0	\$37,372	\$37,372	\$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	\$587,414	\$321,780	\$265,634		\$95,715	\$683,129		\$0	\$683,129	\$368,885	\$314,244
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	\$202,544	\$202,544	\$0	E-76	\$13,932	\$216,476	100.00%	\$0	\$216,476	\$216,476	\$0
77	921.100	Other Supplies & Exp - Fuel & Power	\$97	\$0	\$97	E-77	\$57	\$154	100.00%	\$0	\$154	\$0	\$154
78	921.200	General Office Exp - Other Supplies	\$61,952	\$0	\$61,952	E-78	\$0	\$61,952	100.00%	\$0	\$61,952	\$0	\$61,952
79	921.300	Misc. Office Expense - Other Supplies	\$73,888	\$0	\$73,888	E-79	\$1,252	\$75,140	100.00%	\$0	\$75,140	\$0	\$75,140
80	923.100	Outside Services - Mgt Fees	\$2,064,707	\$2,064,707	\$0	E-80	\$0	\$2,064,707	100.00%	-\$296,378	\$1,768,329	\$1,768,329	\$0
81	923.200	Outside Services - Misc Exp	\$99,571	\$99,571	\$0	E-81	\$0	\$99,571	100.00%	\$0	\$99,571	\$99,571	\$0
82	923.300	Outside Services - Mtce Exp	\$135,750	\$0	\$135,750	E-82	-\$9,225	\$126,525	100.00%	\$0	\$126,525	\$0	\$126,525
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. Juris. Non Labor
84	924.100	Property Insurance - Ins Other Than Group	\$380,020	\$0	\$380,020	E-84	\$0	\$380,020	100.00%	\$0	\$380,020	\$0	\$380,020
85	924.200	Property Insurance - Misc	\$15,211	\$0	\$15,211	E-85	\$0	\$15,211	100.00%	\$0	\$15,211	\$0	\$15,211
86	925.000	Injuries & Damages - Misc	\$632	\$0	\$632	E-86	\$0	\$632	100.00%	\$0	\$632	\$0	\$632
87	926.100	Group Insurance Oper AG	\$396,325	\$396,325	\$0	E-87	\$0	\$396,325	100.00%	\$0	\$396,325	\$396,325	\$0
88	926.200	Pensions	\$136,546	\$136,546	\$0	E-88	-\$40,587	\$95,959	100.00%	\$0	\$95,959	\$95,959	\$0
89	926.300	Employee Pension & Benefits - Misc	\$45,753	\$45,753	\$0	E-89	\$23,916	\$69,669	100.00%	\$0	\$69,669	\$69,669	\$0
90	927.000	Franchise Requirements	\$0	\$0	\$0	E-90	\$2,660	\$2,660	100.00%	\$0	\$2,660	\$0	\$2,660
91	928.100	Regulatory Commission Exp	\$6,204	\$0	\$6,204	E-91	-\$3,935	\$2,269	100.00%	\$0	\$2,269	\$0	\$2,269
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	\$2,030	\$0	\$2,030	E-93	-\$298	\$1,732	100.00%	\$0	\$1,732	\$0	\$1,732
94	930.200	Misc. General Expense	\$295,160	\$0	\$295,160	E-94	-\$34,236	\$260,924	100.00%	\$0	\$260,924	-\$1,855	\$262,779
95	930.300	Research & Development	\$0	\$0	\$0	E-95	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
96	931.000	Rents -AG	\$47,209	\$0	\$47,209	E-96	-\$33,610	\$13,599	100.00%	\$0	\$13,599	\$0	\$13,599
97	932.000	Mice of General Plant	\$15,757	\$0	\$15,757	E-97	\$0	\$15,757	100.00%	\$0	\$15,757	\$0	\$15,757
98		TOTAL ADMIN. & GENERAL EXPENSES	\$3,979,356	\$2,945,446	\$1,033,910		-\$80,074	\$3,899,282		-\$296,378	\$3,602,904	\$2,644,474	\$958,430
99		DEPRECIATION EXPENSE											
100	403.000	Depreciation Expense, Dep. Exp.	\$1,849,065	See note (1)	See note (1)	E-100	See note (1)	\$1,849,065	100.00%	\$647,998	\$2,497,063	See note (1)	See note (1)
101	403.100	Depreciation on CIAC	\$0			E-101		\$0	100.00%	-\$78,453	-\$78,453		
102	403.200	Cost of Removal	\$0			E-102		\$0	100.00%	\$0	\$0		
103		TOTAL DEPRECIATION EXPENSE	\$1,849,065	\$0	\$0		\$0	\$1,849,065		\$569,545	\$2,418,610	\$0	\$0
104		OTHER OPERATING EXPENSES											
105	403.900	Amortization - Other UP	\$8,988	\$0	\$8,988	E-105	\$0	\$8,988	100.00%	\$0	\$8,988	\$0	\$8,988
106	404.000	Amortization - Intangible Fin	\$11,281	\$0	\$11,281	E-106	\$0	\$11,281	100.00%	\$0	\$11,281	\$0	\$11,281
107	408.000	PSC Assessment - Water	\$106,394	\$0	\$106,394	E-107	\$27,757	\$134,151	100.00%	\$0	\$134,151	\$0	\$134,151
108	0.000	Property Taxes	\$958,065	\$0	\$958,065	E-108	\$38,785	\$996,850	100.00%	\$0	\$996,850	\$0	\$996,850
109	0.000	FICA	\$110,839	\$0	\$110,839	E-109	-\$484	\$110,355	100.00%	\$0	\$110,355	-\$484	\$110,839
110	0.000	FUTA	\$2,808	\$0	\$2,808	E-110	\$0	\$2,808	100.00%	\$0	\$2,808	\$0	\$2,808
111	408.000	SUTA	\$5,779	\$0	\$5,779	E-111	\$0	\$5,779	100.00%	\$0	\$5,779	\$0	\$5,779
112	408.000	Other Taxes & Licenses	\$5,743	\$0	\$5,743	E-112	\$0	\$5,743	100.00%	\$0	\$5,743	\$0	\$5,743
113	408.000	Gross Receipt Taxes	\$0	\$0	\$0	E-113	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
114		TOTAL OTHER OPERATING EXPENSE	\$1,209,897	\$0	\$1,209,897		\$66,058	\$1,275,955		\$0	\$1,275,955	-\$484	\$1,276,439
115		TOTAL OPERATING & MAINT. EXPENSE	\$10,701,331	\$4,289,892	\$4,562,674		\$533,755	\$11,235,086		\$273,167	\$11,508,253	\$4,192,102	\$4,897,541
116		NET INCOME BEFORE TAXES	\$7,296,394					\$6,762,639		\$3,575,641	\$10,338,280		
117		INCOME TAXES											
118	409.000	Current Income Taxes	\$0	See note (1)	See note (1)	E-118	See note (1)	\$0	100.00%	\$2,537,907	\$2,537,907	See note (1)	See note (1)
119		TOTAL INCOME TAXES	\$0					\$0		\$2,537,907	\$2,537,907		
120		DEFERRED INCOME TAXES											
121	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$619,932	See note (1)	See note (1)	E-121	See note (1)	\$619,932	100.00%	-\$136,601	\$483,331	See note (1)	See note (1)
122	412.000	Amortization of Deferred ITC	-\$3,131			E-122		-\$3,131	100.00%	-\$89,257	-\$92,388		
123		TOTAL DEFERRED INCOME TAXES	\$616,801					\$616,801		-\$225,858	\$390,943		
124		NET OPERATING INCOME	\$6,679,593					\$6,145,838		\$1,263,592	\$7,409,430		

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

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Rev-2	Residential	461.100	\$0	\$0	\$0	\$0	\$1,891,371	\$1,891,371
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$1,891,371	
Rev-3	Commercial	461.200	\$0	\$0	\$0	\$0	\$960,736	\$960,736
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	\$960,736	
Rev-4	Industrial	461.300	\$0	\$0	\$0	\$0	\$792,242	\$792,242
	1. To Annualize Industrial Revenue		\$0	\$0		\$0	\$792,242	
Rev-5	Private Fire	462.000	\$0	\$0	\$0	\$0	\$34,232	\$34,232
	1. To Normalize Revenues (Boateng)		\$0	\$0		\$0	\$34,232	
Rev-7	Public Authorities	464.000	\$0	\$0	\$0	\$0	\$137,700	\$137,700
	1. To Normalize Revenues (Boateng)		\$0	\$0		\$0	\$137,700	
Rev-8	Sales for Resale	466.000	\$0	\$0	\$0	\$0	\$147,054	\$147,054
	1. To Normalize Revenues (Boateng)		\$0	\$0		\$0	\$147,054	
Rev-9	Misc Sales Billed	467.000	\$0	\$0	\$0	\$0	\$1	\$1
	1. To Normalize Revenue (Boateng)		\$0	\$0		\$0	\$1	

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Rev-10	Misc. Unmetered Revenues	468.000	\$0	\$0	\$0	\$0	-\$119,333	-\$119,333
	1. To Remove Unbilled Revenues (Boateng)		\$0	\$0		\$0	-\$119,338	
	2. To Normalize Revenues (Boateng)		\$0	\$0		\$0	\$5	
Rev-11	Miscellaneous Service Revenues	469.000	\$0	\$0	\$0	\$0	\$4,805	\$4,805
	1. Corporate Revs for AWR Water-Line Protect (PRH)		\$0	\$0		\$0	\$4,805	
E-18	Supervision & Engineering Oper	620.000	\$7,147	\$0	\$7,147	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$7,699	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$513	\$0		\$0	\$0	
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$39	\$0		\$0	\$0	
E-19	Power Production Expense	622.000	\$59,284	\$0	\$59,284	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$63,866	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$4,256	\$0		\$0	\$0	
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$326	\$0		\$0	\$0	
E-20	Purchased Power	623.000	\$0	\$64,537	\$64,537	\$0	\$0	\$0
	1. To Annualize Fuel & Power Expense (Foster)		\$0	\$64,537		\$0	\$0	
	2. To Annualize Fuel & Power Expense		\$0	\$0		\$0	\$0	

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<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
E-24	Supervision & Engineering Mtce	630.000	\$2,577	\$0	\$2,577	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$2,776	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$185	\$0		\$0	\$0	
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$14	\$0		\$0	\$0	
E-30	Supervision & Engineering Oper - WTE	640.000	\$9,034	\$0	\$9,034	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$9,732	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$649	\$0		\$0	\$0	
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$49	\$0		\$0	\$0	
E-31	Chemicals - WTE	641.000	\$0	\$146,309	\$146,309	\$0	\$0	\$0
	1. To Annualize Chemical Expense (Boateng)		\$0	\$146,309		\$0	\$0	
E-33	Misc Expenses - Fuel & Power	643.100	\$0	\$190	\$190	\$0	\$0	\$0
	1. To Annualize Fuel & Power Expense (Foster)		\$0	\$190		\$0	\$0	
E-34	Misc Expenses - Waste Disposal	643.200	\$0	-\$27,826	-\$27,826	\$0	\$0	\$0
	1. To Annualize Waste Disposal Expense (Eaves)		\$0	-\$27,826		\$0	\$0	
E-42	Supervision & Engineering Oper - TDE	660.000	\$1,387	\$0	\$1,387	\$0	\$0	\$0

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	1. To Annualize Payroll (Eaves)		\$1,494	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$100	\$0		\$0	\$0	
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$7	\$0		\$0	\$0	
E-44	Trans & Distr Lines Exp - Labor & Misc	662.000	\$28,299	\$0	\$28,299	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$30,489	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$2,032	\$0		\$0	\$0	
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$158	\$0		\$0	\$0	
E-45	Meter Expenses	663.000	\$16,131	\$0	\$16,131	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$17,378	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$1,158	\$0		\$0	\$0	
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$89	\$0		\$0	\$0	
E-46	Customer Installations Exp - Labor & Misc	664.000	\$9,818	\$0	\$9,818	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$10,577	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$705	\$0		\$0	\$0	
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$54	\$0		\$0	\$0	
E-47	Misc. Expenses - Labor & Misc	665.100	\$906	\$0	\$906	\$0	\$0	\$0

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	1. To Annualize Payroll (Eaves)		\$976	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$70	\$0		\$0	\$0	
E-48	Misc. T&D Exp-Fuel & Power	665.200	\$0	\$107	\$107	\$0	\$0	\$0
	1. To Annualize Fuel & Power Expense (Foster)		\$0	\$107		\$0	\$0	
E-50	Supervision & Engineering Mtce	670.000	\$1,145	\$0	\$1,145	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$1,233	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$88	\$0		\$0	\$0	
E-51	Structures & Improvements - Labor & Mtce	671.100	\$48	\$0	\$48	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$48	\$0		\$0	\$0	
E-53	TD Main - Labor & Mtce	673.000	\$7,593	\$0	\$7,593	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$8,180	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$545	\$0		\$0	\$0	
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$42	\$0		\$0	\$0	
E-55	Services	675.000	\$1,437	\$0	\$1,437	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$1,547	\$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)		-\$110	\$0		\$0	\$0	
E-56	Meters - Labor & Mtce	676.000	\$3,632	\$0	\$3,632	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$3,913	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$261	\$0		\$0	\$0	
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$20	\$0		\$0	\$0	
E-57	Hydrants - Labor & Mtce	677.000	\$8,377	\$0	\$8,377	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$9,024	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$601	\$0		\$0	\$0	
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$46	\$0		\$0	\$0	
E-58	Misc Plant Mtce - Labor & Mtce	678.000	\$46	\$111,878	\$111,924	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$49	\$0		\$0	\$0	
	2. To Annualize Tank Painting Expense (Bolin)		\$0	\$111,878		\$0	\$0	
	3. To Normalize Overtime (Eaves)		-\$3	\$0		\$0	\$0	
E-61	Supervision - CAE	901.000	\$5,873	\$0	\$5,873	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$6,327	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$422	\$0		\$0	\$0	

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Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$32	\$0		\$0	\$0	
E-62	Meter Reading Expenses - Labor & Misc	902.100	\$37,456	\$0	\$37,456	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$40,351	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$2,689	\$0		\$0	\$0	
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$206	\$0		\$0	\$0	
E-64	Cust Rec & Collection Exp - Labor & Acctg	903.000	\$3,776	\$27,214	\$30,990	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$4,068	\$0		\$0	\$0	
	2. To Annualize Postage Expense (Foster)		\$0	\$27,214		\$0	\$0	
	3. To Normalize Overtime (Eaves)		-\$271	\$0		\$0	\$0	
	4. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$21	\$0		\$0	\$0	
E-65	Uncollectible Accounts - CAE	904.000	\$0	\$21,396	\$21,396	\$0	\$0	\$0
	1. To Annualize Uncollectible Accounts (Boateng)		\$0	\$21,396		\$0	\$0	
E-76	Admin. & General Salaries	920.000	\$13,932	\$0	\$13,932	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$24,604	\$0		\$0	\$0	
	2. To Remove Payroll Related to Lobbying (Bolin)		-\$8,906	\$0		\$0	\$0	
	3. To Normalize Overtime (Eaves)		-\$1,640	\$0		\$0	\$0	

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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
	4. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$126	\$0		\$0	\$0	
E-77	Other Supplies & Exp - Fuel & Power	921.100	\$0	\$57	\$57	\$0	\$0	\$0
	1. To Annualize Fuel & Power Expense (Foster)		\$0	\$57		\$0	\$0	
E-79	Misc. Office Expense - Other Supplies	921.300	\$0	\$1,252	\$1,252	\$0	\$0	\$0
	1. To Annualize Regulatory Asset Expense (Eaves)		\$0	\$8,814		\$0	\$0	
	2. To Remove Disallowed Dues & Donations (Foster)		\$0	-\$7,562		\$0	\$0	
E-80	Outside Services - Mgt Fees	923.100	\$0	\$0	\$0	-\$296,378	\$0	-\$296,378
	1. To Adjust Belleville Lab Allocation Costs (Harrison)		\$0	\$0		-\$26,065	\$0	
	2. To Adjust Corporate Svc Company Mgt Fees (PRH)		\$0	\$0		-\$320,656	\$0	
	3. To Adjust Corporate Svc Company Mgt Fees (PRH)		\$0	\$0		\$50,343	\$0	
E-82	Outside Services - Mtce Exp	923.300	\$0	-\$9,225	-\$9,225	\$0	\$0	\$0
	1. To Remove Pre-tracker Costs (Bolin)		\$0	-\$9,225		\$0	\$0	
E-88	Pensions	926.200	-\$40,587	\$0	-\$40,587	\$0	\$0	\$0
	1. To Annualize Pensions Expense (Eaves)		-\$40,587	\$0		\$0	\$0	
E-89	Employee Pension & Benefits - Misc	926.300	\$23,916	\$0	\$23,916	\$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 Remove Benefits Related to Lobbying (Bolin)		-\$832	\$0		\$0	\$0	
	2. To Annualize OPEB Expense (Eaves)		\$24,748	\$0		\$0	\$0	
E-90	Franchise Requirements	927.000	\$0	\$2,660	\$2,660	\$0	\$0	\$0
	1. To Annualize Corporate Franchise Tax (Foster)		\$0	\$2,660		\$0	\$0	
E-91	Regulatory Commission Exp	928.100	\$0	-\$3,935	-\$3,935	\$0	\$0	\$0
	1. To Adjust Rate Case Expense (Eaves)		\$0	-\$3,935		\$0	\$0	
E-93	Goodwill Advertising Exp	930.100	\$0	-\$298	-\$298	\$0	\$0	\$0
	1. To Remove Disallowed Advertising Expense (Foster)		\$0	-\$298		\$0	\$0	
E-94	Misc. General Expense	930.200	-\$1,855	-\$32,381	-\$34,236	\$0	\$0	\$0
	1. To Annualize Transportation Expense (Eaves)		\$0	-\$10,530		\$0	\$0	
	2. To Remove Lobbying Expense (Bolin)		-\$1,855	\$0		\$0	\$0	
	3. To Remove Disall. Ad, Promotion & Contrib. (Foster)		\$0	-\$4,920		\$0	\$0	
	4. To Remove Disallowed Dues & Donations (Foster)		\$0	-\$16,931		\$0	\$0	
E-96	Rents -AG	931.000	\$0	-\$33,610	-\$33,610	\$0	\$0	\$0
	1. To Annualize Building Lease Expense (Eaves)		\$0	\$3,135		\$0	\$0	
	2. To Annualize Equipment Lease Expense (Eaves)		\$0	-\$36,745		\$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
E-100	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$647,998	\$647,998
	To Annualize Depreciation Expense		\$0	\$0		\$0	\$647,998	
	2. To Annualize Transportation & Power Equipment		\$0	\$0		\$0	\$0	
E-101	Depreciation on CIAC	403.100	\$0	\$0	\$0	\$0	-\$78,453	-\$78,453
	1. To Annualize Depreciation on CIAC (Eaves)		\$0	\$0		\$0	-\$78,453	
E-107	PSC Assessment - Water	408.000	\$0	\$27,757	\$27,757	\$0	\$0	\$0
	1. To Annualize PSC Assessment (Bolin)		\$0	\$27,757		\$0	\$0	
E-108	Property Taxes		\$0	\$38,785	\$38,785	\$0	\$0	\$0
	1. To Annualize Property Tax Expense (Foster)		\$0	\$38,785		\$0	\$0	
E-109	FICA		-\$484	\$0	-\$484	\$0	\$0	\$0
	1. To Remove Payroll Tax Related to Lobbying (Bolin)		-\$484	\$0		\$0	\$0	
E-118	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	\$2,537,907	\$2,537,907
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$2,537,907	
E-121	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	-\$136,601	-\$136,601

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Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To Adjust Deferred Income Taxes (Harrison)		\$0	\$0		\$0	-\$136,601	
E-122	Amortization of Deferred ITC	412.000	\$0	\$0	\$0	\$0	-\$89,257	-\$89,257
	1. To Adjust Deferred ITC (Harrison)		\$0	\$0		\$0	-\$89,257	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$3,848,808	\$3,848,808
Total Operating & Maint. Expense			\$198,888	\$334,867	\$533,755	-\$296,378	\$569,545	\$273,167

Missouri - American Water Company
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St. Joseph 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		\$7,409,430	\$6,035,271	\$6,207,065	\$6,379,662
2	ADD TO NET OPERATING INCOME					
3	Current Income Taxes		\$2,537,907	\$1,681,701	\$1,788,742	\$1,896,283
4	Deferred Income Taxes from Inc. Statement					
5	Deferred Income Tax Expense		\$483,331	\$483,331	\$483,331	\$483,331
6	ITC Amortization		-\$92,388	-\$92,388	-\$92,388	-\$92,388
7	TOTAL NET INCOME BEFORE TAXES		\$10,338,280	\$8,107,915	\$8,386,750	\$8,666,888
8	ADD TO NET INCOME BEFORE TAXES					
9	Book Depreciation Expense		\$2,418,610	\$2,418,610	\$2,418,610	\$2,418,610
10	Misc. Non-deductible Expenses		\$8,595	\$8,595	\$8,595	\$8,595
11	TOTAL ADD TO NET INCOME BEFORE TAXES		\$2,427,205	\$2,427,205	\$2,427,205	\$2,427,205
12	SUBT. FROM NET INC. BEFORE TAXES					
13	Interest Expense calculated at the Rate of	3.4040%	\$2,732,650	\$2,732,650	\$2,732,650	\$2,732,650
14	Tax Straight-Line Depreciation		\$2,418,610	\$2,418,610	\$2,418,610	\$2,418,610
15	Excess Tax Depreciation		\$1,003,133	\$1,003,133	\$1,003,133	\$1,003,133
16	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$6,154,393	\$6,154,393	\$6,154,393	\$6,154,393
17	NET TAXABLE INCOME		\$6,611,092	\$4,380,727	\$4,659,562	\$4,939,700
18	PROVISION FOR FED. INCOME TAX					
19	Net Taxable Inc. - Fed. Inc. Tax		\$6,611,092	\$4,380,727	\$4,659,562	\$4,939,700
20	Deduct Missouri Income Tax at the Rate of	100.000%	\$344,654	\$228,379	\$242,916	\$257,520
21	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
22	Federal Taxable Income - Fed. Inc. Tax		\$6,266,438	\$4,152,348	\$4,416,646	\$4,682,180
23	Federal Income Tax at the Rate of	35.000%	\$2,193,253	\$1,453,322	\$1,545,826	\$1,638,763
24	PROVISION FOR MO. INCOME TAX					
25	Net Taxable Income - MO. Inc. Tax		\$6,611,092	\$4,380,727	\$4,659,562	\$4,939,700
26	Deduct Federal Income Tax at the Rate of	50.000%	\$1,096,627	\$726,661	\$772,913	\$819,382
27	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
28	Missouri Taxable Income - MO. Inc. Tax		\$5,514,465	\$3,654,066	\$3,886,649	\$4,120,318
29	Missouri Income Tax at the Rate of	6.250%	\$344,654	\$228,379	\$242,916	\$257,520
30	PROVISION FOR CITY INCOME TAX					
31	Net Taxable Income - City Inc. Tax		\$6,611,092	\$4,380,727	\$4,659,562	\$4,939,700
32	Deduct Federal Income Tax - City Inc. Tax		\$2,193,253	\$1,453,322	\$1,545,826	\$1,638,763
33	Deduct Missouri Income Tax - City Inc. Tax		\$344,654	\$228,379	\$242,916	\$257,520
34	City Taxable Income		\$4,073,185	\$2,699,026	\$2,870,820	\$3,043,417
35	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
36	SUMMARY OF CURRENT INCOME TAX					
37	Federal Income Tax		\$2,193,253	\$1,453,322	\$1,545,826	\$1,638,763
38	State Income Tax		\$344,654	\$228,379	\$242,916	\$257,520
39	City Income Tax		\$0	\$0	\$0	\$0
40	TOTAL SUMMARY OF CURRENT INCOME TAX		\$2,537,907	\$1,681,701	\$1,788,742	\$1,896,283
41	DEFERRED INCOME TAXES					
42	Deferred Investment Tax Credit		\$0	\$0	\$0	\$0
43	Deferred Income Tax		\$483,331	\$483,331	\$483,331	\$483,331
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		-\$92,388	-\$92,388	-\$92,388	-\$92,388
48	Deferred Unbilled		\$0	\$0	\$0	\$0
49	TOTAL DEFERRED INCOME TAXES		\$390,943	\$390,943	\$390,943	\$390,943

Missouri - American Water Company
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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
50	TOTAL INCOME TAX		\$2,928,850	\$2,072,644	\$2,179,685	\$2,287,226

Missouri - American Water Company
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St. Joseph 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
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St. Joseph 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	28,599	343,166	\$3,242,522	1,796,549,331	\$7,571,595	\$10,814,117
Commercial Revenue Feeders, Totals	3,072	36,820	\$563,113	942,413,667	\$3,549,558	\$4,112,671
Industrial Revenue Feeders, Totals	191	1,973	\$94,096	2,004,358,000	\$3,503,250	\$3,597,346
Test	0	0	\$0	0	\$0	\$0
Total Revenue Feeders	31,862	381,959	\$3,899,731	4,743,320,998	\$14,624,403	\$18,524,134

Missouri - American Water Company
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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"	26,660	12	319,920	\$2,924,069	0	\$0	\$2,924,069
3/4"	1,259	12	15,108	\$176,764	0	\$0	\$176,764
1"	655	12	7,860	\$130,319	0	\$0	\$130,319
1 1/2"	6	12	72	\$2,076	0	\$0	\$2,076
2"	16	12	192	\$8,360	0	\$0	\$8,360
3"	1	12	12	\$934	0	\$0	\$934
First 100,000 gal	1	1	1	\$0	1,779,833,158	\$7,516,769	\$7,516,769
Next 1,900,000	1	1	1	\$0	16,716,173	\$54,826	\$54,826
Total Revenue Feeders	28,599		343,166	\$3,242,522	1,796,549,331	\$7,571,595	\$10,814,117

Missouri - American Water Company
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St. Joseph 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	SJO - RESIDENTIAL										
2	5/8"	26,660	12	319,920	\$9.14	\$2,924,069	0	0	0.0000	0	\$0
3	3/4"	1,259	12	15,108	\$11.70	\$176,764	0	0	0.0000	0	\$0
4	1"	655	12	7,860	\$16.58	\$130,319	0	0	0.0000	0	\$0
5	1 1/2"	6	12	72	\$28.84	\$2,076	0	0	0.0000	0	\$0
6	2"	16	12	192	\$43.54	\$8,360	0	0	0.0000	0	\$0
7	3"	1	12	12	\$77.81	\$934	0	0	0.0000	0	\$0
8	Consumption Charge	0	1	0	\$0.00	\$0	0	0	0.0000	0	\$0
9	First 100,000 gal	1	1	1	\$0.00	\$0	1,779,833,158	1,779,833,158	4.2233	1,000	\$7,516,769
10	Next 1,900,000	1	1	1	\$0.00	\$0	16,716,173	16,716,173	3.2798	1,000	\$54,826
11	TOTAL SJO - RESIDENTIAL	28,599		343,166		\$3,242,522		1,796,549,331			\$7,571,595
12	TOTAL ALL DISTRICTS	28,599		343,166		\$3,242,522		1,796,549,331			\$7,571,595

Missouri - American Water Company
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St. Joseph 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	E Total Annualized Revenues
5/8"	2,073	12	24,876	\$227,367	0	\$0	\$227,367
3/4"	160	12	1,920	\$22,464	0	\$0	\$22,464
1"	409	12	4,908	\$81,375	0	\$0	\$81,375
1 1/2"	85	12	1,020	\$29,417	0	\$0	\$29,417
2"	314	12	3,768	\$164,059	0	\$0	\$164,059
3"	12	12	144	\$11,205	0	\$0	\$11,205
4"	12	12	144	\$18,255	0	\$0	\$18,255
6"	3	12	36	\$8,971	0	\$0	\$8,971
First 100,000	1	1	1	\$0	527,137,200	\$2,226,259	\$2,226,259
Next 1,900,000	1	1	1	\$0	358,566,725	\$1,176,027	\$1,176,027
Next 3,000,000	1	1	1	\$0	47,844,457	\$130,749	\$130,749
Next 5,000,000	1	1	1	\$0	8,865,285	\$16,523	\$16,523
Total Revenue Feeders	3,072		36,820	\$563,113	942,413,667	\$3,549,558	\$4,112,671

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St. Joseph 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	ST. JOSEPH - COMMERCIAL										
2	5/8"	2,073	12	24,876	\$9.14	\$227,367	0	0	0.0000	0	\$0
3	3/4"	160	12	1,920	\$11.70	\$22,464	0	0	0.0000	0	\$0
4	1"	409	12	4,908	\$16.58	\$81,375	0	0	0.0000	0	\$0
5	1 1/2"	85	12	1,020	\$28.84	\$29,417	0	0	0.0000	0	\$0
6	2"	314	12	3,768	\$43.54	\$164,059	0	0	0.0000	0	\$0
7	3"	12	12	144	\$77.81	\$11,205	0	0	0.0000	0	\$0
8	4"	12	12	144	\$126.77	\$18,255	0	0	0.0000	0	\$0
9	6"	3	12	36	\$249.19	\$8,971	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	527,137,200	527,137,200	4.2233	1,000	\$2,226,259
12	Next 1,900,000	1	1	1	\$0.00	\$0	358,566,725	358,566,725	3.2798	1,000	\$1,176,027
13	Next 3,000,000	1	1	1	\$0.00	\$0	47,844,457	47,844,457	2.7328	1,000	\$130,749
14	Next 5,000,000	1	1	1	\$0.00	\$0	8,865,285	8,865,285	1.8638	1,000	\$16,523
15	TOTAL ST. JOSEPH - COMMEF	3,072		36,820		\$563,113		942,413,667			\$3,549,558
16	TOTAL ALL DISTRICTS	3,072		36,820		\$563,113		942,413,667			\$3,549,558

Missouri - American Water Company
Case No. WR-2008-0311
St. Joseph 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"	47	12	564	\$5,155	0	\$0	\$5,155
3/4"	4	12	48	\$562	0	\$0	\$562
1"	19	12	228	\$3,780	0	\$0	\$3,780
1 1/2"	3	12	36	\$1,038	0	\$0	\$1,038
2"	67	12	804	\$35,006	0	\$0	\$35,006
3"	3	12	36	\$2,801	0	\$0	\$2,801
4"	14	12	168	\$21,297	0	\$0	\$21,297
6"	5	12	60	\$14,951	0	\$0	\$14,951
First 100,000	2	1	2	\$0	850,795,403	\$734,837	\$734,837
Next 1,900,000	1	1	1	\$0	403,617,949	\$1,399,747	\$1,399,747
Next 3,000,000	1	1	1	\$0	227,574,348	\$476,040	\$476,040
Next 5,000,000	1	1	1	\$0	522,370,300	\$892,626	\$892,626
8"	24	1	24	\$9,506	0	\$0	\$9,506
Total Revenue Feeders	191		1,973	\$94,096	2,004,358,000	\$3,503,250	\$3,597,346

Missouri - American Water Company
Case No. WR-2008-0311
St. Joseph 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	SJO - INDUSTRIAL										
2	5/8"	47	12	564	\$9.14	\$5,155	0	0	0.0000	0	\$0
3	3/4"	4	12	48	\$11.70	\$562	0	0	0.0000	0	\$0
4	1"	19	12	228	\$16.58	\$3,780	0	0	0.0000	0	\$0
5	1 1/2"	3	12	36	\$28.84	\$1,038	0	0	0.0000	0	\$0
6	2"	67	12	804	\$43.54	\$35,006	0	0	0.0000	0	\$0
7	3"	3	12	36	\$77.81	\$2,801	0	0	0.0000	0	\$0
8	4"	14	12	168	\$126.77	\$21,297	0	0	0.0000	0	\$0
9	6"	5	12	60	\$249.19	\$14,951	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	57,899,403	57,899,403	6.1909	1,000	\$358,449
12	Next 1,900,000	1	1	1	\$0.00	\$0	403,617,949	403,617,949	3.4680	1,000	\$1,399,747
13	Next 3,000,000	1	1	1	\$0.00	\$0	227,574,348	227,574,348	2.0918	1,000	\$476,040
14	Next 5,000,000	1	1	1	\$0.00	\$0	522,370,300	522,370,300	1.7088	1,000	\$892,626
15	Triumph Foods:	0	1	0	\$0.00	\$0	0	0	0.2100	1,000	\$0
16	8"	24	1	24	\$396.08	\$9,506	0	0	0.2100	1,000	\$0
17	First 100,000	1	1	1	\$0.00	\$0	792,896,000	792,896,000	0.4747	1,000	\$376,388
18	TOTAL SJO - INDUSTRIAL	191		1,973		\$94,096		2,004,358,000			\$3,503,250
19	TOTAL ALL DISTRICTS	191		1,973		\$94,096		2,004,358,000			\$3,503,250

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. LOUIS COUNTY WATER DISTRICT
CASE NO. WR-2008-0311**

Jefferson City, Missouri

August 2008

Missouri - American Water Company
Case No. WR-2008-0311
St. Louis County 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	\$419,322,280	\$419,322,280	\$419,322,280
2	Rate of Return	7.52%	7.73%	7.95%
3	Net Operating Income Requirement	\$31,524,649	\$32,421,999	\$33,323,542
4	Net Income Available	\$23,167,494	\$23,167,494	\$23,167,494
5	Additional Net Income Required	\$8,357,155	\$9,254,505	\$10,156,048
6	Income Tax Requirement			
7	Required Current Income Tax	\$9,166,897	\$9,726,015	\$10,287,746
8	Current Income Tax Available	\$3,959,746	\$3,959,746	\$3,959,746
9	Additional Current Tax Required	\$5,207,151	\$5,766,269	\$6,328,000
10	Revenue Requirement	\$13,564,306	\$15,020,774	\$16,484,048
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$7,573,290	\$7,573,290	\$7,573,290
12	Gross Revenue Requirement	\$21,137,596	\$22,594,064	\$24,057,338

Missouri - American Water Company
Case No. WR-2008-0311
St. Louis County 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		\$865,796,928
2	Less Accumulated Depreciation Reserve		\$249,754,945
3	Net Plant In Service		\$616,041,983
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$5,633,576
6	Materials & Supplies		\$2,807,404
7	Prepayments		\$981,911
8	OPEB Tracker Asset		\$1,033,911
9	TOTAL ADD TO NET PLANT IN SERVICE		\$10,456,802
10	SUBTRACT FROM NET PLANT		
11	Federal Tax Offset	-6.8712%	-\$577,538
12	State Tax Offset	-0.8575%	-\$11,326
13	City Tax Offset	0.0000%	\$0
14	Interest Expense Offset	12.8137%	\$1,828,993
15	Contribution In Aid of Construction		\$99,345,824
16	Customer Advances		\$54,656,622
17	Customer Deposits		\$0
18	Deferred Income Taxes		\$47,404,632
19	Pension Tracker Liability		\$192,693
20	Accrued Pension Liability		\$4,166,799
21	Tank Painting Tracker		\$169,806
22	TOTAL SUBTRACT FROM NET PLANT		\$207,176,505
23	Total Rate Base		\$419,322,280

Missouri - American Water Company
Case No. WR-2008-0311
St. Louis County 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	\$49,441	P-2	\$140,264	\$189,705	100.00%	\$0	\$189,705
3	302.000	Franchises and Consents	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Miscellaneous Intangible Plant	\$123,037	P-4	\$216,632	\$339,669	100.00%	\$0	\$339,669
5		TOTAL PLANT INTANGIBLE	\$172,478		\$356,896	\$529,374		\$0	\$529,374
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights - SSP	\$91,400	P-7	\$0	\$91,400	100.00%	\$0	\$91,400
8	311.000	Structures and Improvements - SSP	\$6,148,069	P-8	\$0	\$6,148,069	100.00%	\$0	\$6,148,069
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	\$686	P-13	\$0	\$686	100.00%	\$0	\$686
14	316.100	Supply Mains - North Plant	\$247,698	P-14	\$0	\$247,698	100.00%	\$0	\$247,698
15	316.200	Supply Mains - Central Plant	\$3,929,522	P-15	\$0	\$3,929,522	100.00%	\$0	\$3,929,522
16	316.300	Supply Mains - South Plant	\$341,005	P-16	\$0	\$341,005	100.00%	\$0	\$341,005
17	316.400	Supply Mains - Meramec Plant	\$1,313,864	P-17	\$0	\$1,313,864	100.00%	\$0	\$1,313,864
18	317.000	Other Water Source Plant	\$0	P-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL SOURCE OF SUPPLY PLANT	\$12,072,244		\$0	\$12,072,244		\$0	\$12,072,244
20		PUMPING PLANT							
21	320.000	Land and Land Rights - PP	\$284,588	P-21	\$0	\$284,588	100.00%	\$0	\$284,588
22	321.000	Structures and Improvements - PP	\$307,404	P-22	\$0	\$307,404	100.00%	\$0	\$307,404
23	321.100	S & I - Pumps (STL)	\$5,149,149	P-23	\$0	\$5,149,149	100.00%	\$0	\$5,149,149
24	321.200	S & I - Boosters	\$2,970,067	P-24	\$0	\$2,970,067	100.00%	\$0	\$2,970,067
25	322.000	Boiler Plant Equipment	\$0	P-25	\$0	\$0	100.00%	\$0	\$0
26	323.100	Power Generation Equipment	\$21,273	P-26	\$0	\$21,273	100.00%	\$0	\$21,273
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	\$2,251,550	P-29	\$0	\$2,251,550	100.00%	\$0	\$2,251,550
30	325.100	Pumping Equipment - Pre '46	\$874,158	P-30	\$0	\$874,158	100.00%	\$0	\$874,158
31	325.200	Pumping Equipment - Post '46	\$26,513,440	P-31	\$0	\$26,513,440	100.00%	\$0	\$26,513,440
32	325.300	Pumping Equipment - Booster	\$1,513,755	P-32	\$0	\$1,513,755	100.00%	\$0	\$1,513,755
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	\$1,906,748	P-35	\$0	\$1,906,748	100.00%	\$0	\$1,906,748
36	327.000	Hydraulic Pumping Equipment	\$75,470	P-36	\$0	\$75,470	100.00%	\$0	\$75,470
37	328.100	Other Pumping Equipment	\$36,247	P-37	\$0	\$36,247	100.00%	\$0	\$36,247
38	328.200	WT Pumping Equipment	\$632,018	P-38	\$0	\$632,018	100.00%	\$0	\$632,018
39	328.300	TD Pumping Equipment	\$0	P-39	\$0	\$0	100.00%	\$0	\$0
40		TOTAL PUMPING PLANT	\$42,535,867		\$0	\$42,535,867		\$0	\$42,535,867
41		WATER TREATMENT PLANT							
42	330.000	Land and Land Rights - WTP	\$1,863,743	P-42	\$29,901	\$1,893,644	100.00%	\$0	\$1,893,644
43	331.000	Structures and Improvements - WTP	\$2,162,790	P-43	\$0	\$2,162,790	100.00%	\$0	\$2,162,790
44	331.100	S & I - North Plant	\$8,123,903	P-44	\$0	\$8,123,903	100.00%	\$0	\$8,123,903
45	331.200	S & I - Central 1 & 2	\$2,700,173	P-45	\$0	\$2,700,173	100.00%	\$0	\$2,700,173
46	331.300	S & I - Central 3	\$23,667,026	P-46	\$0	\$23,667,026	100.00%	\$0	\$23,667,026
47	331.400	S & I - South Plant	\$3,158,628	P-47	\$0	\$3,158,628	100.00%	\$0	\$3,158,628
48	331.500	S & I - Meramec	\$9,200,940	P-48	\$0	\$9,200,940	100.00%	\$0	\$9,200,940
49	332.000	WT Equipment-Non-Media	\$2,668,992	P-49	\$0	\$2,668,992	100.00%	\$0	\$2,668,992
50	332.100	WT Equipment - North Plant	\$8,887,409	P-50	\$0	\$8,887,409	100.00%	\$0	\$8,887,409
51	332.200	WT Equipment - Central 1 & 2	\$2,261,347	P-51	\$0	\$2,261,347	100.00%	\$0	\$2,261,347
52	332.300	WT Equipment - Central 3	\$23,546,083	P-52	\$0	\$23,546,083	100.00%	\$0	\$23,546,083
53	332.400	WT Equipment - South Plant	\$4,229,117	P-53	\$0	\$4,229,117	100.00%	\$0	\$4,229,117
54	332.500	WT Equipment - Meramec	\$7,445,315	P-54	\$0	\$7,445,315	100.00%	\$0	\$7,445,315
55	332.600	Other P/E Hand Equipment	\$0	P-55	\$0	\$0	100.00%	\$0	\$0
56	332.700	Equipment Filter Media	\$867,687	P-56	\$0	\$867,687	100.00%	\$0	\$867,687
57		TOTAL WATER TREATMENT PLANT	\$100,783,153		\$29,901	\$100,813,054		\$0	\$100,813,054
58		TRANSMISSION & DIST. PLANT							
59	340.000	Land and Land Rights - TDP	\$4,002,149	P-59	-\$14,960	\$3,987,189	100.00%	\$0	\$3,987,189
60	341.000	Structures and Improvements - TDP	\$5,207,826	P-60	\$9,430	\$5,217,256	100.00%	\$0	\$5,217,256
61	341.100	S & I - Spec Cross	\$267,357	P-61	\$0	\$267,357	100.00%	\$0	\$267,357
62	342.000	Distribution Reservoirs and Standpipes	\$0	P-62	\$4,055	\$4,055	100.00%	\$0	\$4,055
63	342.100	Rsvr & Standpipe - Elev	\$2,565,768	P-63	\$0	\$2,565,768	100.00%	\$0	\$2,565,768

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
64	342.200	Rsvr & Standpipe - Ground	\$9,623,075	P-64	\$0	\$9,623,075	100.00%	\$0	\$9,623,075
65	343.000	Trans and Distr Mains - Not Classified	\$920,925	P-65	\$0	\$920,925	100.00%	\$0	\$920,925
66	343.110	T & D Mains - 4" & Less	\$0	P-66	\$0	\$0	100.00%	\$0	\$0
67	343.120	T & D Mains - AC 4" (STL)	\$2,809,805	P-67	\$0	\$2,809,805	100.00%	\$0	\$2,809,805
68	343.130	T & D Mains - Galv 1 (STL)	\$41,839	P-68	\$0	\$41,839	100.00%	\$0	\$41,839
69	343.200	T & D Mains - 6" to 8"	\$232,909	P-69	\$1,106,605	\$1,339,514	100.00%	\$0	\$1,339,514
70	343.210	CI - 10" & Smaller - 1900 - 1928	\$2,792,063	P-70	\$0	\$2,792,063	100.00%	\$0	\$2,792,063
71	343.220	CI - 10" & Smaller - 1929 - 1956	\$17,092,897	P-71	\$0	\$17,092,897	100.00%	\$0	\$17,092,897
72	343.230	CI - 10" & Smaller - 1957 - 1993	\$53,454,135	P-72	\$0	\$53,454,135	100.00%	\$0	\$53,454,135
73	343.240	T & D Mains - DI 6-8" (STL)	\$264,232,991	P-73	\$0	\$264,232,991	100.00%	\$0	\$264,232,991
74	343.250	T & D Mains - DI 4" (STL)	\$417,668	P-74	\$0	\$417,668	100.00%	\$0	\$417,668
75	343.260	T & D Mains - PL 6-8" (STL)	\$10,162,025	P-75	\$0	\$10,162,025	100.00%	\$0	\$10,162,025
76	343.300	T & D Mains - 10" to 16"	\$18,637	P-76	\$126,317	\$144,954	100.00%	\$0	\$144,954
77	343.310	T & D Mains - 18" & Greater	\$516,705	P-77	\$63,510	\$580,215	100.00%	\$0	\$580,215
78	343.320	TD Mains - CI - 12" (STL)	\$13,030,518	P-78	\$0	\$13,030,518	100.00%	\$0	\$13,030,518
79	343.330	TD Mains - CI - 16" (STL)	\$19,164,739	P-79	\$0	\$19,164,739	100.00%	\$0	\$19,164,739
80	343.340	T & D Mains - DI 12 (STL)	\$66,163,454	P-80	\$0	\$66,163,454	100.00%	\$0	\$66,163,454
81	343.350	T & D Mains - DI 16 & Greater (STL)	\$112,881,704	P-81	\$0	\$112,881,704	100.00%	\$0	\$112,881,704
82	343.360	T & D Mains - LJ 20 (STL)	\$4,510,134	P-82	\$0	\$4,510,134	100.00%	\$0	\$4,510,134
83	343.370	T & D Mains - PL 12" (STL)	\$1,383,349	P-83	\$0	\$1,383,349	100.00%	\$0	\$1,383,349
84	344.000	Fire Mains	\$0	P-84	\$0	\$0	100.00%	\$0	\$0
85	345.000	Services	\$82,254	P-85	\$0	\$82,254	100.00%	\$0	\$82,254
86	346.100	Meters - Bronze Case	\$8,477,950	P-86	\$0	\$8,477,950	100.00%	\$0	\$8,477,950
87	346.200	Meters - Plastic Case	\$0	P-87	\$0	\$0	100.00%	\$0	\$0
88	346.300	Meters - Others	\$20,092,914	P-88	\$0	\$20,092,914	100.00%	\$0	\$20,092,914
89	346.400	Meters - Remote (ARBs)	\$4,202,280	P-89	\$0	\$4,202,280	100.00%	\$0	\$4,202,280
90	346.500	Meter Vault	\$0	P-90	\$0	\$0	100.00%	\$0	\$0
91	347.100	Meter Installations	\$2,774,471	P-91	\$0	\$2,774,471	100.00%	\$0	\$2,774,471
92	347.200	Meter Install - Other	\$10,332,636	P-92	\$0	\$10,332,636	100.00%	\$0	\$10,332,636
93	348.000	Hydrants	\$39,638,896	P-93	\$3,770	\$39,642,666	100.00%	\$0	\$39,642,666
94	349.000	Other Transmission & Distribution Plant	\$0	P-94	\$0	\$0	100.00%	\$0	\$0
95		TOTAL TRANSMISSION & DIST. PLANT	\$677,094,073		\$1,298,727	\$678,392,800		\$0	\$678,392,800
96		GENERAL PLANT							
97	389.000	Land and Land Rights - GP	\$0	P-97	\$0	\$0	100.00%	\$0	\$0
98	390.000	S & I - Store, Shop & Garage	\$264,929	P-98	\$0	\$264,929	100.00%	\$0	\$264,929
99	390.100	S & I - Office	\$724,703	P-99	\$0	\$724,703	100.00%	\$0	\$724,703
100	390.200	S & I - Leasehold	\$346,313	P-100	\$0	\$346,313	100.00%	\$0	\$346,313
101	390.300	S & I - AG	\$60,808	P-101	\$6,872	\$67,680	100.00%	\$0	\$67,680
102	390.400	S & I - Misc	\$1,463,261	P-102	\$0	\$1,463,261	100.00%	\$0	\$1,463,261
103	390.500	General Structures HVAC	\$200,588	P-103	\$0	\$200,588	100.00%	\$0	\$200,588
104	391.000	Office Furniture and Equipment	\$1,348,121	P-104	\$99,158	\$1,447,279	100.00%	\$111,584	\$1,558,863
105	391.100	Computer & Peripheral Equipment	\$3,713,002	P-105	\$1,592,231	\$5,305,233	100.00%	\$0	\$5,305,233
106	391.200	Computer Software	\$2,487,755	P-106	\$4,519,871	\$7,007,626	100.00%	\$0	\$7,007,626
107	391.300	Computer Software - Personal	\$0	P-107	\$87,667	\$87,667	100.00%	\$0	\$87,667
108	391.400	Computer Software Other	\$0	P-108	\$0	\$0	100.00%	\$0	\$0
109	391.500	Data Handling Equipment	\$14,606	P-109	\$0	\$14,606	100.00%	\$0	\$14,606
110	391.600	Other Office Equipment	\$168,978	P-110	\$5,550	\$174,528	100.00%	\$0	\$174,528
111	392.000	Trans Equip - Lt Duty Trucks	\$0	P-111	\$30,141	\$30,141	100.00%	\$0	\$30,141
112	392.100	Trans Equip - Hvy Duty Trucks	\$4,209,922	P-112	\$0	\$4,209,922	100.00%	\$0	\$4,209,922
113	392.200	Trans Equip - Autos	\$269,697	P-113	\$111,352	\$381,049	100.00%	\$0	\$381,049
114	392.300	Trans Equip - Other	\$100,434	P-114	\$0	\$100,434	100.00%	\$0	\$100,434
115	393.000	Stores Equipment	\$113,391	P-115	\$0	\$113,391	100.00%	\$0	\$113,391
116	394.000	Tools, Shop and Garage Equipment	\$1,203,778	P-116	\$50,262	\$1,254,040	100.00%	\$0	\$1,254,040
117	394.100	Tools, Shop & Garage - Other	\$4,077,803	P-117	\$0	\$4,077,803	100.00%	\$0	\$4,077,803
118	395.000	Laboratory Equipment	\$1,156,724	P-118	\$0	\$1,156,724	100.00%	\$0	\$1,156,724
119	395.100	Laboratory Equipment - Other	\$253,381	P-119	\$0	\$253,381	100.00%	\$0	\$253,381
120	396.000	Power Operated Equipment	\$818,723	P-120	\$0	\$818,723	100.00%	\$0	\$818,723
121	397.000	Communication Equipment - Non Tele	\$1,060,194	P-121	\$28,286	\$1,088,480	100.00%	\$0	\$1,088,480
122	397.100	Remote Control & Instrument	\$2,968	P-122	\$0	\$2,968	100.00%	\$0	\$2,968
123	397.200	Communication Equip - Tele	\$73,652	P-123	\$26,044	\$99,696	100.00%	\$0	\$99,696
124	398.000	Miscellaneous Equipment	\$618,301	P-124	\$8,052	\$626,353	100.00%	\$0	\$626,353
125	399.000	Other Tangible Equipment	\$24,487	P-125	\$0	\$24,487	100.00%	\$0	\$24,487
126		TOTAL GENERAL PLANT	\$24,776,519		\$6,565,486	\$31,342,005		\$111,584	\$31,453,589
127		TOTAL PLANT IN SERVICE	\$857,434,334		\$8,251,010	\$865,685,344		\$111,584	\$865,796,928

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St. Louis County Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-2	Organization	301.000		\$140,264		\$0
	1. To Include Corporate Allocation		\$140,264		\$0	
P-4	Miscellaneous Intangible Plant	303.000		\$216,632		\$0
	1. To Include Corporate Allocation		\$216,632		\$0	
P-42	Land and Land Rights - WTP	330.000		\$29,901		\$0
	1. To Include Corporate Allocation		\$29,901		\$0	
P-59	Land and Land Rights - TDP	340.000		-\$14,960		\$0
	1. To Include Corporate Allocation		-\$14,960		\$0	
P-60	Structures and Improvements - TDP	341.000		\$9,430		\$0
	1. To Include Corporate Allocation		\$9,430		\$0	
P-62	Distribution Reservoirs and Standpipes	342.000		\$4,055		\$0
	1. To Include Corporate Allocation		\$4,055		\$0	
P-69	T & D Mains - 6" to 8"	343.200		\$1,106,605		\$0
	1. To Include Corporate Allocation		\$1,106,605		\$0	
P-76	T & D Mains - 10" to 16"	343.300		\$126,317		\$0
	1. To Include Corporate Allocation		\$126,317		\$0	
P-77	T & D Mains - 18" & Greater	343.310		\$63,510		\$0
	1. To Include Corporate Allocation		\$63,510		\$0	
P-93	Hydrants	348.000		\$3,770		\$0
	1. To Include Corporate Allocation		\$3,770		\$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-101	S & I - AG	390.300		\$6,872		\$0
	1. To Include Corporate Allocation		\$6,872		\$0	
P-104	Office Furniture and Equipment	391.000		\$99,158		\$111,584
	1. To Include Corporate Allocation		\$99,158		\$0	
	2. Svc Company Fixed Asset System (PRH)		\$0		\$111,584	
P-105	Computer & Peripheral Equipment	391.100		\$1,592,231		\$0
	1. To Include Corporate Allocation		\$1,592,231		\$0	
P-106	Computer Software	391.200		\$4,519,871		\$0
	1. To Include Corporate Allocation		\$4,519,871		\$0	
P-107	Computer Software - Personal	391.300		\$87,667		\$0
	1. To Include Corporate Allocation		\$87,667		\$0	
P-110	Other Office Equipment	391.600		\$5,550		\$0
	1. To Include Corporate Allocation		\$5,550		\$0	
P-111	Trans Equip - Lt Duty Trucks	392.000		\$30,141		\$0
	1. To Include Corporate Allocation		\$30,141		\$0	
P-113	Trans Equip - Autos	392.200		\$111,352		\$0
	1. To Include Corporate Allocation		\$111,352		\$0	
P-116	Tools, Shop and Garage Equipment	394.000		\$50,262		\$0
	1. To Include Corporate Allocation		\$50,262		\$0	
P-121	Communication Equipment - Non Tele	397.000		\$28,286		\$0
	1. To Include Corporate Allocation		\$28,286		\$0	

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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-123	Communication Equip - Tele	397.200		\$26,044		\$0
	1. To Include Corporate Allocation		\$26,044		\$0	
P-124	Miscellaneous Equipment	398.000		\$8,052		\$0
	1. To Include Corporate Allocation		\$8,052		\$0	
Total Plant Adjustments				\$8,251,010		\$111,584

Missouri - American Water Company
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St. Louis County Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$189,705	0.00%	\$0
3	302.000	Franchises and Consents	\$0	0.00%	\$0
4	303.000	Miscellaneous Intangible Plant	\$339,669	0.00%	\$0
5		TOTAL PLANT INTANGIBLE	\$529,374		\$0
6		SOURCE OF SUPPLY PLANT			
7	310.000	Land and Land Rights - SSP	\$91,400	0.00%	\$0
8	311.000	Structures and Improvements - SSP	\$6,148,069	2.45%	\$150,628
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	\$686	1.60%	\$11
14	316.100	Supply Mains - North Plant	\$247,698	1.60%	\$3,963
15	316.200	Supply Mains - Central Plant	\$3,929,522	1.60%	\$62,872
16	316.300	Supply Mains - South Plant	\$341,005	1.60%	\$5,456
17	316.400	Supply Mains - Meramec Plant	\$1,313,864	1.60%	\$21,022
18	317.000	Other Water Source Plant	\$0	4.00%	\$0
19		TOTAL SOURCE OF SUPPLY PLANT	\$12,072,244		\$243,952
20		PUMPING PLANT			
21	320.000	Land and Land Rights - PP	\$284,588	0.00%	\$0
22	321.000	Structures and Improvements - PP	\$307,404	1.73%	\$5,318
23	321.100	S & I - Pumps (STL)	\$5,149,149	1.73%	\$89,080
24	321.200	S & I - Boosters	\$2,970,067	1.73%	\$51,382
25	322.000	Boiler Plant Equipment	\$0	2.00%	\$0
26	323.100	Power Generation Equipment	\$21,273	2.00%	\$425
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	\$2,251,550	2.44%	\$54,938
30	325.100	Pumping Equipment - Pre '46	\$874,158	2.44%	\$21,329
31	325.200	Pumping Equipment - Post '46	\$26,513,440	2.44%	\$646,928
32	325.300	Pumping Equipment - Booster	\$1,513,755	2.44%	\$36,936
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	\$1,906,748	2.44%	\$46,525
36	327.000	Hydraulic Pumping Equipment	\$75,470	2.44%	\$1,841
37	328.100	Other Pumping Equipment	\$36,247	2.44%	\$884
38	328.200	WT Pumping Equipment	\$632,018	2.44%	\$15,421
39	328.300	TD Pumping Equipment	\$0	2.44%	\$0
40		TOTAL PUMPING PLANT	\$42,535,867		\$971,007
41		WATER TREATMENT PLANT			
42	330.000	Land and Land Rights - WTP	\$1,893,644	0.00%	\$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
43	331.000	Structures and Improvements - WTP	\$2,162,790	1.63%	\$35,253
44	331.100	S & I - North Plant	\$8,123,903	1.63%	\$132,420
45	331.200	S & I - Central 1 & 2	\$2,700,173	1.63%	\$44,013
46	331.300	S & I - Central 3	\$23,667,026	1.63%	\$385,773
47	331.400	S & I - South Plant	\$3,158,628	1.63%	\$51,486
48	331.500	S & I - Meramec	\$9,200,940	1.63%	\$149,975
49	332.000	WT Equipment-Non-Media	\$2,668,992	2.78%	\$74,198
50	332.100	WT Equipment - North Plant	\$8,887,409	2.78%	\$247,070
51	332.200	WT Equipment - Central 1 & 2	\$2,261,347	2.78%	\$62,865
52	332.300	WT Equipment - Central 3	\$23,546,083	2.78%	\$654,581
53	332.400	WT Equipment - South Plant	\$4,229,117	2.78%	\$117,569
54	332.500	WT Equipment - Meramec	\$7,445,315	2.78%	\$206,980
55	332.600	Other P/E Hand Equipment	\$0	3.33%	\$0
56	332.700	Equipment Filter Media	\$867,687	2.78%	\$24,122
57		TOTAL WATER TREATMENT PLANT	\$100,813,054		\$2,186,305
58		TRANSMISSION & DIST. PLANT			
59	340.000	Land and Land Rights - TDP	\$3,987,189	0.00%	\$0
60	341.000	Structures and Improvements - TDP	\$5,217,256	2.67%	\$139,301
61	341.100	S & I - Spec Cross	\$267,357	0.00%	\$0
62	342.000	Distribution Reservoirs and Standpipes	\$4,055	2.25%	\$91
63	342.100	Rsvr & Standpipe - Elev	\$2,565,768	2.25%	\$57,730
64	342.200	Rsvr & Standpipe - Ground	\$9,623,075	2.25%	\$216,519
65	343.000	Trans and Distr Mains - Not Classified	\$920,925	1.50%	\$13,814
66	343.110	T & D Mains - 4" & Less	\$0	1.50%	\$0
67	343.120	T & D Mains - AC 4" (STL)	\$2,809,805	1.50%	\$42,147
68	343.130	T & D Mains - Galv 1 (STL)	\$41,839	1.50%	\$628
69	343.200	T & D Mains - 6" to 8"	\$1,339,514	1.50%	\$20,093
70	343.210	CI - 10" & Smaller - 1900 - 1928	\$2,792,063	1.50%	\$41,881
71	343.220	CI - 10" & Smaller - 1929 - 1956	\$17,092,897	1.50%	\$256,393
72	343.230	CI - 10" & Smaller - 1957 - 1993	\$53,454,135	1.50%	\$801,812
73	343.240	T & D Mains - DI 6-8" (STL)	\$264,232,991	1.50%	\$3,963,495
74	343.250	T & D Mains - DI 4" (STL)	\$417,668	1.50%	\$6,265
75	343.260	T & D Mains - PL 6-8" (STL)	\$10,162,025	1.50%	\$152,430
76	343.300	T & D Mains - 10" to 16"	\$144,954	1.50%	\$2,174
77	343.310	T & D Mains - 18" & Greater	\$580,215	1.50%	\$8,703
78	343.320	TD Mains - CI - 12" (STL)	\$13,030,518	1.50%	\$195,458
79	343.330	TD Mains - CI - 16" (STL)	\$19,164,739	1.50%	\$287,471
80	343.340	T & D Mains - DI 12 (STL)	\$66,163,454	1.50%	\$992,452
81	343.350	T & D Mains - DI 16 & Greater (STL)	\$112,881,704	1.50%	\$1,693,226
82	343.360	T & D Mains - LJ 20 (STL)	\$4,510,134	1.50%	\$67,652
83	343.370	T & D Mains - PL 12" (STL)	\$1,383,349	1.50%	\$20,750
84	344.000	Fire Mains	\$0	1.50%	\$0
85	345.000	Services	\$82,254	3.08%	\$2,533
86	346.100	Meters - Bronze Case	\$8,477,950	2.43%	\$206,814

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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	346.200	Meters - Plastic Case	\$0	2.43%	\$0
88	346.300	Meters - Others	\$20,092,914	2.43%	\$488,258
89	346.400	Meters - Remote (ARBs)	\$4,202,280	2.43%	\$102,115
90	346.500	Meter Vault	\$0	2.43%	\$0
91	347.100	Meter Installations	\$2,774,471	2.43%	\$67,420
92	347.200	Meter Install - Other	\$10,332,636	2.43%	\$251,083
93	348.000	Hydrants	\$39,642,666	1.92%	\$761,139
94	349.000	Other Transmission & Distribution Plant	\$0	2.00%	\$0
95		TOTAL TRANSMISSION & DIST. PLANT	\$678,392,800		\$10,859,047
96		GENERAL PLANT			
97	389.000	Land and Land Rights - GP	\$0	0.00%	\$0
98	390.000	S & I - Store, Shop & Garage	\$264,929	2.40%	\$6,358
99	390.100	S & I - Office	\$724,703	2.40%	\$17,393
100	390.200	S & I - Leasehold	\$346,313	5.00%	\$17,316
101	390.300	S & I - AG	\$67,680	5.00%	\$3,384
102	390.400	S & I - Misc	\$1,463,261	2.40%	\$35,118
103	390.500	General Structures HVAC	\$200,588	2.40%	\$4,814
104	391.000	Office Furniture and Equipment	\$1,558,863	4.00%	\$62,355
105	391.100	Computer & Peripheral Equipment	\$5,305,233	14.29%	\$758,118
106	391.200	Computer Software	\$7,007,626	14.29%	\$1,001,390
107	391.300	Computer Software - Personal	\$87,667	14.29%	\$12,528
108	391.400	Computer Software Other	\$0	14.29%	\$0
109	391.500	Data Handling Equipment	\$14,606	6.67%	\$974
110	391.600	Other Office Equipment	\$174,528	6.67%	\$11,641
111	392.000	Trans Equip - Lt Duty Trucks	\$30,141	0.00%	\$0
112	392.100	Trans Equip - Hvy Duty Trucks	\$4,209,922	8.33%	\$350,687
113	392.200	Trans Equip - Autos	\$381,049	0.00%	\$0
114	392.300	Trans Equip - Other	\$100,434	0.00%	\$0
115	393.000	Stores Equipment	\$113,391	2.86%	\$3,243
116	394.000	Tools, Shop and Garage Equipment	\$1,254,040	5.00%	\$62,702
117	394.100	Tools, Shop & Garage - Other	\$4,077,803	5.00%	\$203,890
118	395.000	Laboratory Equipment	\$1,156,724	4.00%	\$46,269
119	395.100	Laboratory Equipment - Other	\$253,381	4.00%	\$10,135
120	396.000	Power Operated Equipment	\$818,723	6.82%	\$55,837
121	397.000	Communication Equipment - Non Tele	\$1,088,480	5.00%	\$54,424
122	397.100	Remote Control & Instrument	\$2,968	5.00%	\$148
123	397.200	Communication Equip - Tele	\$99,696	6.67%	\$6,650
124	398.000	Miscellaneous Equipment	\$626,353	5.00%	\$31,318
125	399.000	Other Tangible Equipment	\$24,487	5.00%	\$1,224
126		TOTAL GENERAL PLANT	\$31,453,589		\$2,757,916
127		Total Depreciation	\$865,796,928		\$17,018,227

Missouri - American Water Company
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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	-\$25,007	R-2	\$0	-\$25,007	100.00%	\$0	-\$25,007
3	302.000	Franchises and Consents	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Miscellaneous Intangible Plant	\$0	R-4	\$253,340	\$253,340	100.00%	\$0	\$253,340
5		TOTAL PLANT INTANGIBLE	-\$25,007		\$253,340	\$228,333		\$0	\$228,333
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	\$2,902,601	R-8	\$0	\$2,902,601	100.00%	\$0	\$2,902,601
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	-\$2,229	R-13	\$0	-\$2,229	100.00%	\$0	-\$2,229
14	316.100	Supply Mains - North Plant	\$169,763	R-14	\$0	\$169,763	100.00%	\$0	\$169,763
15	316.200	Supply Mains - Central Plant	\$1,962,366	R-15	\$0	\$1,962,366	100.00%	\$0	\$1,962,366
16	316.300	Supply Mains - South Plant	\$333,175	R-16	\$0	\$333,175	100.00%	\$0	\$333,175
17	316.400	Supply Mains - Meramec Plant	\$713,139	R-17	\$0	\$713,139	100.00%	\$0	\$713,139
18	317.000	Other Water Source Plant	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL SOURCE OF SUPPLY PLANT	\$6,078,815		\$0	\$6,078,815		\$0	\$6,078,815
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	\$63,211	R-22	\$0	\$63,211	100.00%	\$0	\$63,211
23	321.100	S & I - Pumps (STL)	\$2,496,987	R-23	\$0	\$2,496,987	100.00%	\$0	\$2,496,987
24	321.200	S & I - Boosters	\$804,744	R-24	\$0	\$804,744	100.00%	\$0	\$804,744
25	322.000	Boiler Plant Equipment	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26	323.100	Power Generation Equipment	\$46	R-26	\$0	\$46	100.00%	\$0	\$46
27	323.200	Power Generation Equip Other	\$5,541	R-27	\$0	\$5,541	100.00%	\$0	\$5,541
28	324.000	Steam Pumping Equipment	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	325.000	Electric Pumping Equipment	\$19,271	R-29	\$0	\$19,271	100.00%	\$0	\$19,271
30	325.100	Pumping Equipment - Pre '46	\$27,902	R-30	\$0	\$27,902	100.00%	\$0	\$27,902
31	325.200	Pumping Equipment - Post '46	\$13,356,594	R-31	\$0	\$13,356,594	100.00%	\$0	\$13,356,594
32	325.300	Pumping Equipment - Booster	\$1,743,665	R-32	\$0	\$1,743,665	100.00%	\$0	\$1,743,665
33	326.000	Diesel Pumping Equipment	\$0	R-33	\$0	\$0	100.00%	\$0	\$0
34	326.100	Diesel Pumping Equipment - Stratman	-\$60,383	R-34	\$0	-\$60,383	100.00%	\$0	-\$60,383
35	326.200	Diesel Pumping Equip - Central	\$1,349,363	R-35	\$0	\$1,349,363	100.00%	\$0	\$1,349,363
36	327.000	Hydraulic Pumping Equipment	\$273	R-36	\$0	\$273	100.00%	\$0	\$273
37	328.100	Other Pumping Equipment	\$13,230	R-37	\$0	\$13,230	100.00%	\$0	\$13,230
38	328.200	WT Pumping Equipment	\$3,855	R-38	\$0	\$3,855	100.00%	\$0	\$3,855
39	328.300	TD Pumping Equipment	\$625	R-39	\$0	\$625	100.00%	\$0	\$625
40		TOTAL PUMPING PLANT	\$19,824,924		\$0	\$19,824,924		\$0	\$19,824,924
41		WATER TREATMENT PLANT							
42	330.000	Land and Land Rights - WTP	\$0	R-42	\$0	\$0	100.00%	\$0	\$0
43	331.000	Structures and Improvements - WTP	\$141,113	R-43	\$194	\$141,307	100.00%	\$0	\$141,307
44	331.100	S & I - North Plant	\$2,418,416	R-44	\$0	\$2,418,416	100.00%	\$0	\$2,418,416
45	331.200	S & I - Central 1 & 2	\$2,191,198	R-45	\$0	\$2,191,198	100.00%	\$0	\$2,191,198
46	331.300	S & I - Central 3	\$10,519,319	R-46	\$0	\$10,519,319	100.00%	\$0	\$10,519,319
47	331.400	S & I - South Plant	\$1,281,387	R-47	\$0	\$1,281,387	100.00%	\$0	\$1,281,387
48	331.500	S & I - Meramec	\$4,195,752	R-48	\$0	\$4,195,752	100.00%	\$0	\$4,195,752
49	332.000	WT Equipment-Non-Media	\$86,629	R-49	\$0	\$86,629	100.00%	\$0	\$86,629
50	332.100	WT Equipment - North Plant	\$3,993,418	R-50	\$0	\$3,993,418	100.00%	\$0	\$3,993,418
51	332.200	WT Equipment - Central 1 & 2	\$2,264,727	R-51	\$0	\$2,264,727	100.00%	\$0	\$2,264,727
52	332.300	WT Equipment - Central 3	\$9,932,356	R-52	\$0	\$9,932,356	100.00%	\$0	\$9,932,356
53	332.400	WT Equipment - South Plant	\$2,060,940	R-53	\$0	\$2,060,940	100.00%	\$0	\$2,060,940
54	332.500	WT Equipment - Meramec	\$4,479,301	R-54	\$0	\$4,479,301	100.00%	\$0	\$4,479,301
55	332.600	Other P/E Hand Equipment	\$0	R-55	\$0	\$0	100.00%	\$0	\$0
56	332.700	Equipment Filter Media	\$20,817	R-56	\$0	\$20,817	100.00%	\$0	\$20,817
57		TOTAL WATER TREATMENT PLANT	\$43,585,373		\$194	\$43,585,567		\$0	\$43,585,567
58		TRANSMISSION & DIST. PLANT							
59	340.000	Land and Land Rights - TDP	\$0	R-59	\$0	\$0	100.00%	\$0	\$0
60	341.000	Structures and Improvements - TDP	\$2,447,047	R-60	\$77	\$2,447,124	100.00%	\$0	\$2,447,124
61	341.100	S & I - Spec Cross	\$348,860	R-61	\$0	\$348,860	100.00%	\$0	\$348,860
62	342.000	Distribution Reservoirs and Standpipes	\$0	R-62	\$29	\$29	100.00%	\$0	\$29
63	342.100	Rsvr & Standpipe - Elev	\$849,676	R-63	\$0	\$849,676	100.00%	\$0	\$849,676
64	342.200	Rsvr & Standpipe - Ground	\$5,048,379	R-64	\$0	\$5,048,379	100.00%	\$0	\$5,048,379

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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	343.000	Trans and Distr Mains - Not Classified	-\$99,393	R-65	-\$11,790	-\$111,183	100.00%	\$0	-\$111,183
66	343.110	T & D Mains - 4" & Less	\$0	R-66	\$2	\$2	100.00%	\$0	\$2
67	343.120	T & D Mains - AC 4" (STL)	\$959,858	R-67	\$0	\$959,858	100.00%	\$0	\$959,858
68	343.130	T & D Mains - Galv 1 (STL)	\$97,803	R-68	\$0	\$97,803	100.00%	\$0	\$97,803
69	343.200	T & D Mains - 6" to 8"	\$3,834	R-69	\$5,882	\$9,716	100.00%	\$0	\$9,716
70	343.210	CI - 10" & Smaller - 1900 - 1928	\$1,427,587	R-70	\$0	\$1,427,587	100.00%	\$0	\$1,427,587
71	343.220	CI - 10" & Smaller - 1929 - 1956	\$13,485,464	R-71	\$0	\$13,485,464	100.00%	\$0	\$13,485,464
72	343.230	CI - 10" & Smaller - 1957 - 1993	\$32,777,538	R-72	\$0	\$32,777,538	100.00%	\$0	\$32,777,538
73	343.240	T & D Mains - DI 6-8" (STL)	\$38,647,096	R-73	\$0	\$38,647,096	100.00%	\$0	\$38,647,096
74	343.250	T & D Mains - DI 4" (STL)	-\$1,144	R-74	\$0	-\$1,144	100.00%	\$0	-\$1,144
75	343.260	T & D Mains - PL 6-8" (STL)	\$106,501	R-75	\$0	\$106,501	100.00%	\$0	\$106,501
76	343.300	T & D Mains - 10" to 16"	\$70	R-76	\$778	\$848	100.00%	\$0	\$848
77	343.310	T & D Mains - 18" & Greater	\$4,471	R-77	\$307	\$4,778	100.00%	\$0	\$4,778
78	343.320	TD Mains - CI - 12" (STL)	\$5,523,992	R-78	\$0	\$5,523,992	100.00%	\$0	\$5,523,992
79	343.330	TD Mains - CI - 16" (STL)	\$9,533,422	R-79	\$0	\$9,533,422	100.00%	\$0	\$9,533,422
80	343.340	T & D Mains - DI 12 (STL)	\$10,096,619	R-80	\$0	\$10,096,619	100.00%	\$0	\$10,096,619
81	343.350	T & D Mains - DI 16 & Greater (STL)	\$16,555,931	R-81	\$0	\$16,555,931	100.00%	\$0	\$16,555,931
82	343.360	T & D Mains - LJ 20 (STL)	\$1,671,104	R-82	\$0	\$1,671,104	100.00%	\$0	\$1,671,104
83	343.370	T & D Mains - PL 12" (STL)	\$27,140	R-83	\$0	\$27,140	100.00%	\$0	\$27,140
84	344.000	Fire Mains	\$0	R-84	\$0	\$0	100.00%	\$0	\$0
85	345.000	Services	\$63,509	R-85	\$0	\$63,509	100.00%	\$0	\$63,509
86	346.100	Meters - Bronze Case	\$84,067	R-86	-\$271	\$83,796	100.00%	\$0	\$83,796
87	346.200	Meters - Plastic Case	\$0	R-87	\$0	\$0	100.00%	\$0	\$0
88	346.300	Meters - Others	\$5,866,572	R-88	\$0	\$5,866,572	100.00%	\$0	\$5,866,572
89	346.400	Meters - Remote (ARBs)	\$1,844,671	R-89	\$0	\$1,844,671	100.00%	\$0	\$1,844,671
90	346.500	Meter Vault	\$0	R-90	\$0	\$0	100.00%	\$0	\$0
91	347.100	Meter Installations	\$1,583,335	R-91	\$0	\$1,583,335	100.00%	\$0	\$1,583,335
92	347.200	Meter Install - Other	\$3,823,105	R-92	\$0	\$3,823,105	100.00%	\$0	\$3,823,105
93	348.000	Hydrants	\$12,330,812	R-93	\$43	\$12,330,855	100.00%	\$0	\$12,330,855
94	349.000	Other Transmission & Distribution Plant	\$0	R-94	\$0	\$0	100.00%	\$0	\$0
95		TOTAL TRANSMISSION & DIST. PLANT	\$165,107,926		-\$4,943	\$165,102,983		\$0	\$165,102,983
96		GENERAL PLANT							
97	389.000	Land and Land Rights - GP	\$0	R-97	\$0	\$0	100.00%	\$0	\$0
98	390.000	S & I - Store, Shop & Garage	\$10,701	R-98	\$0	\$10,701	100.00%	\$0	\$10,701
99	390.100	S & I - Office	\$201,347	R-99	-\$119,366	\$81,981	100.00%	\$0	\$81,981
100	390.200	S & I - Leasehold	\$589,626	R-100	-\$340	\$589,286	100.00%	\$0	\$589,286
101	390.300	S & I - AG	\$929	R-101	\$57	\$986	100.00%	\$0	\$986
102	390.400	S & I - Misc	\$276,070	R-102	\$0	\$276,070	100.00%	\$0	\$276,070
103	390.500	General Structures HVAC	\$2,716	R-103	\$0	\$2,716	100.00%	\$0	\$2,716
104	391.000	Office Furniture and Equipment	\$105,273	R-104	\$15,960	\$121,233	100.00%	\$2,058	\$123,291
105	391.100	Computer & Peripheral Equipment	\$244,829	R-105	\$142,928	\$387,757	100.00%	\$0	\$387,757
106	391.200	Computer Software	\$635,928	R-106	\$2,735,901	\$3,371,829	100.00%	\$0	\$3,371,829
107	391.300	Computer Software - Personal	\$0	R-107	\$31,238	\$31,238	100.00%	\$0	\$31,238
108	391.400	Computer Software Other	\$0	R-108	\$0	\$0	100.00%	\$0	\$0
109	391.500	Data Handling Equipment	\$349	R-109	\$0	\$349	100.00%	\$0	\$349
110	391.600	Other Office Equipment	\$74,285	R-110	\$2,142	\$76,427	100.00%	\$0	\$76,427
111	392.000	Trans Equip - Lt Duty Trucks	\$812,842	R-111	\$49,963	\$862,805	100.00%	\$0	\$862,805
112	392.100	Trans Equip - Hvy Duty Trucks	\$3,669,179	R-112	\$0	\$3,669,179	100.00%	\$0	\$3,669,179
113	392.200	Trans Equip - Autos	\$456,638	R-113	\$118,492	\$575,130	100.00%	\$0	\$575,130
114	392.300	Trans Equip - Other	\$6,189	R-114	\$0	\$6,189	100.00%	\$0	\$6,189
115	393.000	Stores Equipment	-\$323,182	R-115	\$0	-\$323,182	100.00%	\$0	-\$323,182
116	394.000	Tools, Shop and Garage Equipment	\$778,789	R-116	\$5,048	\$783,837	100.00%	\$0	\$783,837
117	394.100	Tools, Shop & Garage - Other	\$2,222,892	R-117	\$0	\$2,222,892	100.00%	\$0	\$2,222,892
118	395.000	Laboratory Equipment	\$681,773	R-118	\$0	\$681,773	100.00%	\$0	\$681,773
119	395.100	Laboratory Equipment - Other	\$155,801	R-119	\$0	\$155,801	100.00%	\$0	\$155,801
120	396.000	Power Operated Equipment	\$582,566	R-120	\$0	\$582,566	100.00%	\$0	\$582,566
121	397.000	Communication Equipment - Non Tele	\$601,607	R-121	\$9,422	\$611,029	100.00%	\$0	\$611,029
122	397.100	Remote Control & Instrument	-\$6,380	R-122	\$0	-\$6,380	100.00%	\$0	-\$6,380
123	397.200	Communication Equip - Tele	\$7,683	R-123	\$12,184	\$19,867	100.00%	\$0	\$19,867
124	398.000	Miscellaneous Equipment	\$105,209	R-124	\$2,677	\$107,886	100.00%	\$0	\$107,886
125	399.000	Other Tangible Equipment	\$32,300	R-125	\$0	\$32,300	100.00%	\$0	\$32,300
126		TOTAL GENERAL PLANT	\$11,925,959		\$3,006,306	\$14,932,265		\$2,058	\$14,934,323
127		TOTAL DEPRECIATION RESERVE	\$246,497,980		\$3,264,897	\$249,762,877		\$2,058	\$249,764,935

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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		\$253,340		\$0
	1. To Include Corporate Allocation		\$253,340		\$0	
R-43	Structures and Improvements - WTP	331.000		\$194		\$0
	1. To Include Corporate Allocation		\$194		\$0	
R-60	Structures and Improvements - TDP	341.000		\$77		\$0
	1. To Include Corporate Allocation		\$77		\$0	
R-62	Distribution Reservoirs and Standpipes	342.000		\$29		\$0
	1. To Include Corporate Allocation		\$29		\$0	
R-65	Trans and Distr Mains - Not Classified	343.000		-\$11,790		\$0
	1. To Include Corporate Allocation		-\$11,790		\$0	
R-66	T & D Mains - 4" & Less	343.110		\$2		\$0
	1. To Include Corporate Allocation		\$2		\$0	
R-69	T & D Mains - 6" to 8"	343.200		\$5,882		\$0
	1. To Include Corporate Allocation		\$5,882		\$0	
R-76	T & D Mains - 10" to 16"	343.300		\$778		\$0
	1. To Include Corporate Allocation		\$778		\$0	
R-77	T & D Mains - 18" & Greater	343.310		\$307		\$0
	1. To Include Corporate Allocation		\$307		\$0	
R-86	Meters - Bronze Case	346.100		-\$271		\$0
	1. To Include Corporate Allocation		-\$271		\$0	
R-93	Hydrants	348.000		\$43		\$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		\$43		\$0	
R-99	S & I - Office	390.100		-\$119,366		\$0
	1. To Include Corporate Allocation		-\$119,366		\$0	
R-100	S & I - Leasehold	390.200		-\$340		\$0
	1. To Include Corporate Allocation		-\$340		\$0	
R-101	S & I - AG	390.300		\$57		\$0
	1. To Include Corporate Allocation		\$57		\$0	
R-104	Office Furniture and Equipment	391.000		\$15,960		\$2,058
	1. To Include Corporate Allocation		\$15,960		\$0	
	2. Svc Company Fixed Asset System (PRH)		\$0		\$2,058	
R-105	Computer & Peripheral Equipment	391.100		\$142,928		\$0
	1. To Include Corporate Allocation		\$142,928		\$0	
R-106	Computer Software	391.200		\$2,735,901		\$0
	1. To Include Corporate Allocation		\$2,735,901		\$0	
R-107	Computer Software - Personal	391.300		\$31,238		\$0
	1. To Include Corporate Allocation		\$31,238		\$0	
R-110	Other Office Equipment	391.600		\$2,142		\$0
	1. To Include Corporate Allocation		\$2,142		\$0	
R-111	Trans Equip - Lt Duty Trucks	392.000		\$49,963		\$0
	1. To Include Corporate Allocation		\$49,963		\$0	
R-113	Trans Equip - Autos	392.200		\$118,492		\$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		\$118,492		\$0	
R-116	Tools, Shop and Garage Equipment	394.000		\$5,048		\$0
	1. To Include Corporate Allocation		\$5,048		\$0	
R-121	Communication Equipment - Non Tele	397.000		\$9,422		\$0
	1. To Include Corporate Allocation		\$9,422		\$0	
R-123	Communication Equip - Tele	397.200		\$12,184		\$0
	1. To Include Corporate Allocation		\$12,184		\$0	
R-124	Miscellaneous Equipment	398.000		\$2,677		\$0
	1. To Include Corporate Allocation		\$2,677		\$0	
Total Reserve Adjustments				\$3,254,897		\$2,058

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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'd B x F
1	OPERATION AND MAINT. EXPENSE						
2	Base Payroll	\$12,518,038	62.08	13.00	49.08	0.134466	\$1,683,250
3	FICA - Employee Portion	\$1,297,812	62.08	16.19	45.89	0.125726	\$163,169
4	Income Taxes Withheld	\$5,431,995	62.08	16.19	45.89	0.125726	\$682,943
5	Fuel & Power	\$6,243,536	62.08	37.20	24.88	0.068164	\$425,584
6	Chemicals	\$6,622,789	62.08	62.08	0.00	0.000000	\$0
7	Materials & Supplies	\$2,807,404	62.08	62.08	0.00	0.000000	\$0
8	Purchased Water	\$220,958	62.08	42.45	19.63	0.053781	\$11,883
9	Management Fees	\$17,996,557	62.08	21.41	40.67	0.111425	\$2,005,266
10	Group Insurance	\$5,240,067	62.08	-7.50	69.58	0.190630	\$998,914
11	OPEB's	\$724,650	62.08	3.41	58.67	0.160740	\$116,480
12	Pensions	\$2,053,623	62.08	17.58	44.50	0.121918	\$250,374
13	401 (k) - Employer Match	\$368,434	62.08	38.82	23.26	0.063726	\$23,479
14	Insurance Other Than Group	\$2,208,835	62.08	42.44	19.64	0.053808	\$118,853
15	Uncollectible Accounts	\$1,198,112	62.08	62.08	0.00	0.000000	\$0
16	Rents	\$732,982	62.08	-9.96	72.04	0.197370	\$144,669
17	Cash Vouchers	\$9,820,299	62.08	21.41	40.67	0.111425	\$1,094,227
18	TOTAL OPERATION AND MAINT. EXPENSE	\$75,486,091					\$7,719,091
19	TAXES						
20	FICA - Employer Portion	\$1,297,812	62.08	16.19	45.89	0.125726	\$163,169
21	Federal Unemployment	\$32,940	62.08	76.38	-14.30	-0.039178	-\$1,291
22	State Unemployment	\$83,019	62.08	76.38	-14.30	-0.039178	-\$3,253
23	Property Taxes	\$7,704,197	62.08	182.50	-120.42	-0.329918	-\$2,541,753
24	Corporate Franchise	\$261,963	62.08	-77.50	139.58	0.382411	\$100,178
25	PSC Assessment	\$769,007	62.08	-31.63	93.71	0.256740	\$197,435
26	Gross Receipts Tax	\$0	25.96	47.37	-21.41	-0.058658	\$0
27	Sales Tax	\$0	0.00	8.12	-8.12	-0.022247	\$0
28	Missouri Primacy Fees	\$0	25.96	243.50	-217.54	-0.596000	\$0
29	TOTAL TAXES	\$10,148,938					-\$2,085,515
30	CWC REQ'D BEFORE RATE BASE OFFSETS						\$5,633,576
31	TAX OFFSET FROM RATE BASE						
32	Federal Tax Offset	\$8,405,198	62.08	37.00	25.08	0.068712	\$577,538
33	State Tax Offset	\$1,320,817	62.08	58.95	3.13	0.008575	\$11,326
34	City Tax Offset	\$0	0.00	0.00	0.00	0.000000	\$0
35	Interest Expense Offset	\$14,273,730	62.08	108.85	-46.77	-0.128137	-\$1,828,993
36	TOTAL OFFSET FROM RATE BASE	\$23,999,745					-\$1,240,129
37	TOTAL CASH WORKING CAPITAL REQUIRED						\$4,393,447

Missouri - American Water Company
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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	\$130,133,367	See Note (1)	See Note (1)	See Note (1)	\$130,133,367	\$381,965	\$130,515,332	See Note (1)	See Note (1)
2	TOTAL SOURCE OF SUPPLY EXPENSES	\$1,265,284	\$353,578	\$911,706	-\$10,681	\$1,254,603	\$0	\$1,254,603	\$390,682	\$863,921
3	TOTAL PUMPING EXPENSES	\$8,160,465	\$1,750,955	\$6,409,510	-\$273,271	\$7,887,194	\$0	\$7,887,194	\$1,930,358	\$5,956,836
4	TOTAL WATER TREATMENT EXPENSES	\$10,720,968	\$3,373,025	\$7,347,943	\$519,728	\$11,240,696	\$0	\$11,240,696	\$3,601,841	\$7,638,855
5	TOTAL TRANSMISSION & DIST. EXPENSES	\$13,371,222	\$8,006,341	\$5,364,881	\$681,879	\$14,053,101	\$0	\$14,053,101	\$8,835,376	\$5,217,725
6	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$4,278,637	\$1,801,746	\$2,476,891	\$429,787	\$4,708,424	\$0	\$4,708,424	\$1,990,281	\$2,718,143
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	\$40,048,393	\$33,430,442	\$6,617,951	-\$98,710	\$39,949,683	-\$3,607,610	\$36,342,073	\$29,910,482	\$6,431,591
10	TOTAL DEPRECIATION EXPENSE	\$12,328,704	See Note (1)	See Note (1)	See Note (1)	\$12,328,704	\$2,826,551	\$15,155,255	See Note (1)	See Note (1)
11	TOTAL OTHER OPERATING EXPENSE	\$9,529,194	\$0	\$9,529,194	\$817,370	\$10,346,564	\$0	\$10,346,564	-\$4,909	\$10,351,473
12	TOTAL OPERATING & MAINT. EXPENSE	\$99,702,867	\$48,716,087	\$38,658,076	\$2,066,102	\$101,768,969	-\$781,059	\$100,987,910	\$46,654,111	\$39,178,544
13	NET INCOME BEFORE TAXES	\$30,430,500	\$0	\$0	\$0	\$28,364,398	\$1,163,024	\$29,527,422	\$0	\$0
14	TOTAL INCOME TAXES	\$0	See Note (1)	See Note (1)	See Note (1)	\$0	\$3,959,746	\$3,959,746	See Note (1)	See Note (1)
15	TOTAL DEFERRED INCOME TAXES	\$3,860,077	See Note (1)	See Note (1)	See Note (1)	\$3,860,077	-\$1,459,895	\$2,400,182	See Note (1)	See Note (1)
16	NET OPERATING INCOME	\$26,570,423	\$0	\$0	\$0	\$24,504,321	-\$1,336,827	\$23,167,494	\$0	\$0

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

Missouri - American Water Company
Case No. WR-2008-0311
St. Louis County 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	\$82,443,201	See note (1)	See note (1)	Rev-2	See note (1)	\$82,443,201	100.00%	\$2,280,189	\$84,723,390	See note (1)	See note (1)
Rev-3	461.200	Commercial	\$25,092,025			Rev-3		\$25,092,025	100.00%	\$-689,625	\$24,402,400		
Rev-4	461.300	Industrial	\$5,936,614			Rev-4		\$5,936,614	100.00%	\$-345,460	\$5,591,154		
Rev-5	462.000	Private Fire	\$1,220,104			Rev-5		\$1,220,104	100.00%	\$153,118	\$1,373,222		
Rev-6	463.000	Public Fire	\$6,129,287			Rev-6		\$6,129,287	100.00%	\$0	\$6,129,287		
Rev-7	464.000	Public Authorities	\$1,156,004			Rev-7		\$1,156,004	100.00%	\$70,044	\$1,226,048		
Rev-8	466.000	Sales for Resale	\$5,032,404			Rev-8		\$5,032,404	100.00%	\$333,731	\$5,366,135		
Rev-9	467.000	Misc Sales Billed	\$1,670			Rev-9		\$1,670	100.00%	\$0	\$1,670		
Rev-10	468.000	Misc. Unmetered Revenues	\$1,607,187			Rev-10		\$1,607,187	100.00%	\$-1,470,430	\$136,757		
Rev-11	469.000	Miscellaneous Service Revenues	\$1,514,871			Rev-11		\$1,514,871	100.00%	\$50,398	\$1,565,269		
Rev-12	493.000	Other Water Revenue - Oper. Rev.	\$0			Rev-12		\$0	100.00%	\$0	\$0		
Rev-13		TOTAL OPERATING REVENUES	\$130,133,367					\$130,133,367		\$381,965	\$130,515,332		
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	\$354,866	\$261,748	\$93,108	E-3	\$27,106	\$381,962	100.00%	\$0	\$381,962	\$288,854	\$93,108
4	602.000	Purchased Water	\$240,661	\$0	\$240,661	E-4	\$-19,703	\$220,958	100.00%	\$0	\$220,958	\$0	\$220,958
5	603.100	Misc Exp Oper - Fuel & Power	\$350,865	\$0	\$350,865	E-5	\$-28,082	\$322,783	100.00%	\$0	\$322,783	\$0	\$322,783
6	603.200	Misc Exp Oper	\$187	\$0	\$187	E-6	\$0	\$187	100.00%	\$0	\$187	\$0	\$187
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	\$3,890	\$3,890	\$0	E-9	\$396	\$4,286	100.00%	\$0	\$4,286	\$4,286	\$0
10	612.000	Collect & Impound Reservoirs Mtce	\$104	\$104	\$0	E-10	\$11	\$115	100.00%	\$0	\$115	\$115	\$0
11	613.000	Lake, River & Other Intakes Mtce	\$34,736	\$34,736	\$0	E-11	\$3,618	\$38,354	100.00%	\$0	\$38,354	\$38,354	\$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	\$279,985	\$53,100	\$226,885	E-15	\$5,973	\$285,958	100.00%	\$0	\$285,958	\$59,073	\$226,885
16		TOTAL SOURCE OF SUPPLY EXPENSES	\$1,265,284	\$353,578	\$911,706		\$-10,681	\$1,254,603		\$0	\$1,254,603	\$390,682	\$863,921
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	\$6,372,787	\$0	\$6,372,787	E-20	\$-452,611	\$5,920,176	100.00%	\$0	\$5,920,176	\$0	\$5,920,176
21	624.000	Pumping Expense - Labor	\$924,777	\$924,501	\$276	E-21	\$92,785	\$1,017,562	100.00%	\$0	\$1,017,562	\$1,017,286	\$276
22	626.000	Misc. Pumping Expense	\$32,935	\$0	\$32,935	E-22	\$608	\$33,543	100.00%	\$0	\$33,543	\$608	\$32,935
23	627.000	Rents - PE	\$3,310	\$0	\$3,310	E-23	\$-63	\$3,247	100.00%	\$0	\$3,247	\$0	\$3,247
24	630.000	Supervision & Engineering Mtce	\$18,552	\$18,552	\$0	E-24	\$1,942	\$20,494	100.00%	\$0	\$20,494	\$20,494	\$0
25	631.000	Structures & Improvements Mtce	\$436,834	\$436,834	\$0	E-25	\$45,582	\$482,416	100.00%	\$0	\$482,416	\$482,416	\$0
26	632.000	Power Production Equip	\$303,275	\$303,275	\$0	E-26	\$31,647	\$334,922	100.00%	\$0	\$334,922	\$334,922	\$0
27	633.000	Mtce of Pumping Equipment - Labor & Mtce	\$67,995	\$67,793	\$202	E-27	\$6,839	\$74,834	100.00%	\$0	\$74,834	\$74,632	\$202
28		TOTAL PUMPING EXPENSES	\$8,160,465	\$1,750,955	\$6,409,510		\$-273,271	\$7,887,194		\$0	\$7,887,194	\$1,930,358	\$5,956,836
29		WATER TREATMENT EXPENSES											
30	640.000	Supervision & Engineering Oper - WTE	\$75,034	\$75,034	\$0	E-30	\$7,831	\$82,865	100.00%	\$0	\$82,865	\$82,865	\$0
31	641.000	Chemicals - WTE	\$6,424,186	\$0	\$6,424,186	E-31	\$198,606	\$6,622,792	100.00%	\$0	\$6,622,792	\$0	\$6,622,792
32	642.000	Operation Labor & Expenses - WTE	\$1,748,198	\$1,618,272	\$129,926	E-32	\$165,892	\$1,914,090	100.00%	\$0	\$1,914,090	\$1,784,164	\$129,926
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	\$377,904	\$0	\$377,904	E-34	\$92,306	\$470,210	100.00%	\$0	\$470,210	\$0	\$470,210
35	643.300	Misc Operation Expense	\$20,869	\$0	\$20,869	E-35	\$724	\$21,593	100.00%	\$0	\$21,593	\$724	\$20,869
36	644.000	Rents - WTE	\$-95	\$0	\$-95	E-36	\$0	\$-95	100.00%	\$0	\$-95	\$0	\$-95

Missouri - American Water Company
Case No. WR-2008-0311
St. Louis County 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+I)+J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
37	650.000	Supervision & Engineering Mtce WT	\$1,186,574	\$1,186,574	\$0	E-37	\$2,856	\$1,189,430	100.00%	\$0	\$1,189,430	\$1,189,430	\$0
38	651.000	Structure & Improvement - Labor & Mtce	\$27,762	\$27,762	\$0	E-38	\$2,897	\$30,659	100.00%	\$0	\$30,659	\$30,659	\$0
39	652.000	WT Equipment Mtce. - Labor & Mtce	\$860,536	\$465,383	\$395,153	E-39	\$48,616	\$909,152	100.00%	\$0	\$909,152	\$513,999	\$395,153
40		TOTAL WATER TREATMENT EXPENSES	\$10,720,968	\$3,373,025	\$7,347,943		\$519,728	\$11,240,696		\$0	\$11,240,696	\$3,601,841	\$7,638,855
41		TRANSMISSION & DIST. EXPENSES											
42	660.000	Supervision & Engineering Oper - TDE	\$1,016,102	\$1,016,102	\$0	E-42	\$104,294	\$1,120,396	100.00%	\$0	\$1,120,396	\$1,120,396	\$0
43	661.000	Storage Facilities Expenses - Labor & Misc	\$2,905	\$2,905	\$0	E-43	\$297	\$3,202	100.00%	\$0	\$3,202	\$3,202	\$0
44	662.000	Trans & Distr Lines Exp - Labor & Misc	\$2,141,474	\$747,029	\$1,394,445	E-44	\$75,187	\$2,216,661	100.00%	\$0	\$2,216,661	\$822,216	\$1,394,445
45	663.000	Meter Expenses	\$479,331	\$479,331	\$0	E-45	\$50,575	\$529,906	100.00%	\$0	\$529,906	\$529,906	\$0
46	664.000	Customer Installations Exp - Labor & Misc	\$422,647	\$422,647	\$0	E-46	\$43,748	\$466,395	100.00%	\$0	\$466,395	\$466,395	\$0
47	665.100	Misc. Expenses - Labor & Misc	\$1,018,105	\$339,675	\$678,430	E-47	\$35,324	\$1,053,429	100.00%	\$0	\$1,053,429	\$374,999	\$678,430
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	\$63,213	\$0	\$63,213	E-49	\$2,257	\$65,470	100.00%	\$0	\$65,470	\$0	\$65,470
50	670.000	Supervision & Engineering Mtce	\$90,865	\$90,865	\$0	E-50	\$9,282	\$100,147	100.00%	\$0	\$100,147	\$100,147	\$0
51	671.100	Structures & Improvements - Labor & Mtce	\$21,290	\$21,290	\$0	E-51	\$3,119	\$24,409	100.00%	\$0	\$24,409	\$24,409	\$0
52	672.000	Dist. Reservoirs & Standpipes	\$22,892	\$22,892	\$0	E-52	\$2,380	\$25,272	100.00%	\$0	\$25,272	\$25,272	\$0
53	673.000	TD Main - Labor & Mtce	\$2,095,776	\$1,003	\$2,094,773	E-53	\$2	\$2,095,778	100.00%	\$0	\$2,095,778	\$1,005	\$2,094,773
54	674.000	Fire Main - Labor & Mtce	\$19	\$19	\$0	E-54	\$2	\$21	100.00%	\$0	\$21	\$21	\$0
55	675.000	Services	\$391,024	\$391,024	\$0	E-55	\$39,000	\$430,024	100.00%	\$0	\$430,024	\$430,024	\$0
56	676.000	Meters - Labor & Mtce	\$250,419	\$250,419	\$0	E-56	\$27,443	\$277,862	100.00%	\$0	\$277,862	\$277,862	\$0
57	677.000	Hydrants - Labor & Mtce	\$413,453	\$413,453	\$0	E-57	\$41,191	\$454,644	100.00%	\$0	\$454,644	\$454,644	\$0
58	678.000	Misc Plant Mtce - Labor & Mtce	\$4,941,707	\$3,807,687	\$1,134,020	E-58	\$247,778	\$5,189,485	100.00%	\$0	\$5,189,485	\$4,204,878	\$984,607
59		TOTAL TRANSMISSION & DIST. EXPENSES	\$13,371,222	\$8,006,341	\$5,364,881		\$681,879	\$14,053,101		\$0	\$14,053,101	\$8,835,376	\$5,217,725
60		CUSTOMER ACCOUNTS EXPENSE											
61	901.000	Supervision - CAE	\$24	\$24	\$0	E-61	\$3	\$27	100.00%	\$0	\$27	\$27	\$0
62	902.100	Meter Reading Expenses - Labor & Misc	\$1,283,538	\$1,283,532	\$6	E-62	\$134,321	\$1,417,859	100.00%	\$0	\$1,417,859	\$1,417,853	\$6
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	\$1,885,999	\$427,684	\$1,458,315	E-64	\$13,336	\$1,899,335	100.00%	\$0	\$1,899,335	\$472,424	\$1,426,911
65	904.000	Uncollectible Accounts - CAE	\$925,456	\$0	\$925,456	E-65	\$272,656	\$1,198,112	100.00%	\$0	\$1,198,112	\$0	\$1,198,112
66	905.100	Misc Cust Accts Exp - Labor & Acctg	\$183,620	\$90,506	\$93,114	E-66	\$9,471	\$193,091	100.00%	\$0	\$193,091	\$99,977	\$93,114
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	\$4,278,637	\$1,801,746	\$2,476,891		\$429,787	\$4,708,424		\$0	\$4,708,424	\$1,990,281	\$2,718,143
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	\$3,211,417	\$3,211,417	\$0	E-76	\$260,862	\$3,472,279	100.00%	\$0	\$3,472,279	\$3,472,279	\$0
77	921.100	Other Supplies & Exp - Fuel & Power	\$899	\$0	\$899	E-77	\$13,826	\$14,725	100.00%	\$0	\$14,725	\$13,249	\$1,476
78	921.200	General Office Exp - Other Supplies	\$369,488	\$0	\$369,488	E-78	\$0	\$369,488	100.00%	\$0	\$369,488	\$0	\$369,488
79	921.300	Misc. Office Expense - Other Supplies	\$901,320	\$0	\$901,320	E-79	\$78,857	\$980,177	100.00%	\$0	\$980,177	\$0	\$980,177
80	923.100	Outside Services - Mgt Fees	\$21,676,472	\$21,676,472	\$0	E-80	\$0	\$21,676,472	100.00%	-\$3,607,610	\$18,068,862	\$18,068,862	\$0
81	923.200	Outside Services - Misc Exp	\$1,541,863	\$1,541,863	\$0	E-81	\$0	\$1,541,863	100.00%	\$0	\$1,541,863	\$1,541,863	\$0
82	923.300	Outside Services - Mtce Exp	\$299,021	\$0	\$299,021	E-82	-\$5,170	\$293,851	100.00%	\$0	\$293,851	\$0	\$293,851
83	923.400	Audit & Legal Fees	\$0	\$0	\$0	E-83	\$0	\$0	100.00%	\$0	\$0	\$0	\$0

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84	924.100	Property Insurance - Ins Other Than Group	\$3,860,804	\$0	\$3,860,804	E-84		\$3,860,804	100.00%	\$0	\$3,860,804	\$0	\$3,860,804
85	924.200	Property Insurance - Misc	\$132,312	\$0	\$132,312	E-85		\$132,312	100.00%	\$0	\$132,312	\$0	\$132,312
86	925.000	Injuries & Damages - Misc	\$42,608	\$0	\$42,608	E-86		\$42,608	100.00%	\$0	\$42,608	\$0	\$42,608
87	926.100	Group Insurance Oper AG	\$5,243,121	\$5,243,121	\$0	E-87		\$5,243,121	100.00%	\$0	\$5,243,121	\$5,243,121	\$0
88	926.200	Pensions	\$2,088,769	\$2,088,769	\$0	E-88	-\$411,644	\$1,677,125	100.00%	\$0	\$1,677,125	\$1,677,125	\$0
89	926.300	Employee Pension & Benefits - Misc	\$841,368	\$841,368	\$0	E-89	\$243,982	\$1,085,350	100.00%	\$0	\$1,085,350	\$1,085,350	\$0
90	927.000	Franchise Requirements	\$0	\$0	\$0	E-90	\$26,969	\$26,969	100.00%	\$0	\$26,969	\$0	\$26,969
91	928.100	Regulatory Commission Exp	\$59,881	\$0	\$59,881	E-91	-\$39,909	\$19,972	100.00%	\$0	\$19,972	\$0	\$19,972
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	\$10,620	\$0	\$10,620	E-93	-\$3,020	\$7,600	100.00%	\$0	\$7,600	\$0	\$7,600
94	930.200	Misc. General Expense	\$630,330	\$0	\$630,330	E-94	-\$355,419	\$274,911	100.00%	\$0	\$274,911	-\$18,816	\$293,727
95	930.300	Research & Development	\$0	\$0	\$0	E-95	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
96	931.000	Rents -AG	\$155,765	\$0	\$155,765	E-96	\$91,939	\$247,704	100.00%	\$0	\$247,704	\$0	\$247,704
97	932.000	Mtce of General Plant	-\$1,017,665	-\$1,172,568	\$154,903	E-97	\$17	-\$1,017,648	100.00%	\$0	-\$1,017,648	-\$1,172,551	\$154,903
98		TOTAL ADMIN. & GENERAL EXPENSES	\$40,048,393	\$33,430,442	\$6,617,951		-\$98,710	\$39,949,683		-\$3,607,610	\$36,342,073	\$29,910,482	\$6,431,591
99		DEPRECIATION EXPENSE											
100	403.000	Depreciation Expense, Dep. Exp.	\$12,328,704	See note (1)	See note (1)	E-100	See note (1)	\$12,328,704	100.00%	\$4,689,523	\$17,018,227	See note (1)	See note (1)
101	403.100	Depreciation on CIAC	\$0			E-101		\$0	100.00%	-\$1,862,972	-\$1,862,972		
102	403.200	Cost of Removal	\$0			E-102		\$0	100.00%	\$0	\$0		
103		TOTAL DEPRECIATION EXPENSE	\$12,328,704	\$0	\$0		\$0	\$12,328,704		\$2,826,551	\$15,155,255	\$0	\$0
104		OTHER OPERATING EXPENSES											
105	403.900	Amortization - Other UP	\$94,353	\$0	\$94,353	E-105	\$0	\$94,353	100.00%	\$0	\$94,353	\$0	\$94,353
106	404.000	Amortization - Intangible Fin	\$118,423	\$0	\$118,423	E-106	\$0	\$118,423	100.00%	\$0	\$118,423	\$0	\$118,423
107	408.000	PSC Assessment - Water	\$769,007	\$0	\$769,007	E-107	\$201,462	\$970,469	100.00%	\$0	\$970,469	\$0	\$970,469
108	0.000	Property Taxes	\$7,083,557	\$0	\$7,083,557	E-108	\$620,817	\$7,704,374	100.00%	\$0	\$7,704,374	\$0	\$7,704,374
109	0.000	FICA	\$1,310,683	\$0	\$1,310,683	E-109	-\$4,909	\$1,305,774	100.00%	\$0	\$1,305,774	-\$4,909	\$1,310,683
110	0.000	FUTA	\$30,443	\$0	\$30,443	E-110	\$0	\$30,443	100.00%	\$0	\$30,443	\$0	\$30,443
111	408.000	SUTA	\$62,447	\$0	\$62,447	E-111	\$0	\$62,447	100.00%	\$0	\$62,447	\$0	\$62,447
112	408.000	Other Taxes & Licenses	\$60,281	\$0	\$60,281	E-112	\$0	\$60,281	100.00%	\$0	\$60,281	\$0	\$60,281
113	408.000	Gross Receipt Taxes	\$0	\$0	\$0	E-113	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
114		TOTAL OTHER OPERATING EXPENSE	\$9,529,194	\$0	\$9,529,194		\$817,370	\$10,346,564		\$0	\$10,346,564	-\$4,909	\$10,351,473
115		TOTAL OPERATING & MAINT. EXPENSE	\$99,702,867	\$48,716,087	\$38,658,076		\$2,066,102	\$101,768,969		-\$781,059	\$100,987,910	\$46,654,111	\$39,178,544
116		NET INCOME BEFORE TAXES	\$30,430,500					\$28,364,398		\$1,163,024	\$29,527,422		
117		INCOME TAXES											
118	409.000	Current Income Taxes	\$0	See note (1)	See note (1)	E-118	See note (1)	\$0	100.00%	\$3,959,746	\$3,959,746	See note (1)	See note (1)
119		TOTAL INCOME TAXES	\$0					\$0		\$3,959,746	\$3,959,746		
120		DEFERRED INCOME TAXES											
121	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$3,978,765	See note (1)	See note (1)	E-121	See note (1)	\$3,978,765	100.00%	-\$1,578,583	\$2,400,182	See note (1)	See note (1)
122	412.000	Amortization of Deferred ITC	-\$118,688			E-122		-\$118,688	100.00%	\$118,688	\$0		
123		TOTAL DEFERRED INCOME TAXES	\$3,860,077					\$3,860,077		-\$1,459,895	\$2,400,182		
124		NET OPERATING INCOME	\$26,570,423					\$24,504,321		-\$1,336,827	\$23,167,494		

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

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Rev-2	Residential	461.100	\$0	\$0	\$0	\$0	\$2,280,189	\$2,280,189
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$2,280,189	
Rev-3	Commercial	461.200	\$0	\$0	\$0	\$0	-\$689,625	-\$689,625
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	-\$689,625	
Rev-4	Industrial	461.300	\$0	\$0	\$0	\$0	-\$345,460	-\$345,460
	1. To Annualize Industrial Revenue		\$0	\$0		\$0	-\$345,460	
Rev-5	Private Fire	462.000	\$0	\$0	\$0	\$0	\$153,118	\$153,118
	2. To Normalize & Annualize Revenues (Boateng)		\$0	\$0		\$0	\$153,118	
Rev-7	Public Authorities	464.000	\$0	\$0	\$0	\$0	\$70,044	\$70,044
	2. To Normalize & Annualize Revenues (Boateng)		\$0	\$0		\$0	\$70,044	
Rev-8	Sales for Resale	466.000	\$0	\$0	\$0	\$0	\$333,731	\$333,731
	2. To Normalize & Annualize Revenues (Boateng)		\$0	\$0		\$0	\$333,731	
Rev-10	Misc. Unmetered Revenues	468.000	\$0	\$0	\$0	\$0	-\$1,470,430	-\$1,470,430
	1. To Remove Unbilled Revenues (Boateng)		\$0	\$0		\$0	-\$1,470,430	

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Rev-11	Miscellaneous Service Revenues	469.000	\$0	\$0	\$0	\$0	\$50,398	\$50,398
	1. Corporate Revs for AWR Water-Line Protect (PRH)		\$0	\$0		\$0	\$50,398	
E-3	Labor & Exp Oper - Labor & Misc	601.000	\$27,106	\$0	\$27,106	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$32,742	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$5,235	\$0		\$0	\$0	
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$401	\$0		\$0	\$0	
E-4	Purchased Water	602.000	\$0	-\$19,703	-\$19,703	\$0	\$0	\$0
	1. To Annualize Purchased Water Expense (Foster)		\$0	-\$19,703		\$0	\$0	
E-5	Misc Exp Oper - Fuel & Power	603.100	\$0	-\$28,082	-\$28,082	\$0	\$0	\$0
	1. To Annualize Fuel & Power Expense (Foster)		\$0	-\$28,082		\$0	\$0	
E-9	Structures & Improvments Mtce	611.000	\$396	\$0	\$396	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$478	\$0		\$0	\$0	
	2. To Normalize Overtime		-\$82	\$0		\$0	\$0	
E-10	Collect & Impound Reseviors Mtce	612.000	\$11	\$0	\$11	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$11	\$0		\$0	\$0	

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E-11	Lake, River & Other Intakes Mtce	613.000	\$3,618	\$0	\$3,618	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$4,370	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$699	\$0		\$0	\$0	
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$53	\$0		\$0	\$0	
E-15	Misc Plant Mtce - Labor & Mtce	617.000	\$5,973	\$0	\$5,973	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$7,216	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$1,154	\$0		\$0	\$0	
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$89	\$0		\$0	\$0	
E-20	Purchased Power	623.000	\$0	-\$452,611	-\$452,611	\$0	\$0	\$0
	1. To Annualize Fuel & Power Expense (Foster)		\$0	-\$452,611		\$0	\$0	
E-21	Pumping Expense - Labor	624.000	\$92,785	\$0	\$92,785	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$112,074	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$17,918	\$0		\$0	\$0	
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$1,371	\$0		\$0	\$0	
E-22	Misc. Pumping Expense	626.000	\$608	\$0	\$608	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$735	\$0		\$0	\$0	

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	2. To Normalize Overtime (Eaves)		-\$118	\$0		\$0	\$0	
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$9	\$0		\$0	\$0	
E-23	Rents - PE	627.000	\$0	-\$63	-\$63	\$0	\$0	\$0
	1. To Annualize Equipment Lease Expense (Eaves)		\$0	-\$63		\$0	\$0	
E-24	Supervision & Engineering Mtce	630.000	\$1,942	\$0	\$1,942	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$2,345	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$375	\$0		\$0	\$0	
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$28	\$0		\$0	\$0	
E-25	Structures & Improvements Mtce	631.000	\$45,582	\$0	\$45,582	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$55,059	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$8,803	\$0		\$0	\$0	
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$674	\$0		\$0	\$0	
E-26	Power Production Equip	632.000	\$31,647	\$0	\$31,647	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$38,226	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$6,111	\$0		\$0	\$0	
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$468	\$0		\$0	\$0	

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E-27	Mtce of Pumping Equipment - Labor & Mtce	633.000	\$6,839	\$0	\$6,839	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$8,261	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$1,321	\$0		\$0	\$0	
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$101	\$0		\$0	\$0	
E-30	Supervision & Engineering Oper - WTE	640.000	\$7,831	\$0	\$7,831	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$9,459	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$1,512	\$0		\$0	\$0	
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$116	\$0		\$0	\$0	
E-31	Chemicals - WTE	641.000	\$0	\$198,606	\$198,606	\$0	\$0	\$0
	1. To Annualize Chemical Expense (Boateng)		\$0	\$198,606		\$0	\$0	
E-32	Operation Labor & Expenses - WTE	642.000	\$165,892	\$0	\$165,892	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$200,379	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$32,036	\$0		\$0	\$0	
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$2,451	\$0		\$0	\$0	
E-34	Misc Expenses - Waste Disposal	643.200	\$0	\$92,306	\$92,306	\$0	\$0	\$0

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	1. To Annualize Waste Disposal Expense (Eaves)		\$0	\$92,306		\$0	\$0	
E-35	Misc Operation Expense	643.300	\$724	\$0	\$724	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$875	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$140	\$0		\$0	\$0	
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$11	\$0		\$0	\$0	
E-37	Supervision & Engineering Mtce WT	650.000	\$2,856	\$0	\$2,856	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$3,450	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$552	\$0		\$0	\$0	
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$42	\$0		\$0	\$0	
E-38	Structure & Improvement - Labor & Mtce	651.000	\$2,897	\$0	\$2,897	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$3,500	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$560	\$0		\$0	\$0	
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$43	\$0		\$0	\$0	
E-39	WT Equipment Mtce. - Labor & Mtce	652.000	\$48,616	\$0	\$48,616	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$58,722	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$9,388	\$0		\$0	\$0	

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	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-718	\$0		\$0	\$0	
E-42	Supervision & Engineering Oper - TDE	660.000	\$104,294	\$0	\$104,294	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$125,976	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$20,141	\$0		\$0	\$0	
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$1,541	\$0		\$0	\$0	
E-43	Storage Facilities Expenses - Labor & Misc	661.000	\$297	\$0	\$297	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$359	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$57	\$0		\$0	\$0	
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$5	\$0		\$0	\$0	
E-44	Trans & Distr Lines Exp - Labor & Misc	662.000	\$75,187	\$0	\$75,187	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$90,818	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$14,520	\$0		\$0	\$0	
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$1,111	\$0		\$0	\$0	
E-45	Meter Expenses	663.000	\$50,575	\$0	\$50,575	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$61,090	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$9,767	\$0		\$0	\$0	

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	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$748	\$0		\$0	\$0	
E-46	Customer Installations Exp - Labor & Misc	664.000	\$43,748	\$0	\$43,748	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$52,844	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$8,449	\$0		\$0	\$0	
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$647	\$0		\$0	\$0	
E-47	Misc. Expenses - Labor & Misc	665.100	\$35,324	\$0	\$35,324	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$42,668	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$6,822	\$0		\$0	\$0	
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$522	\$0		\$0	\$0	
E-49	Rents - TDE	666.000	\$0	\$2,257	\$2,257	\$0	\$0	\$0
	1. To Annualize Equipment Lease Expense (Eaves)		\$0	\$2,257		\$0	\$0	
E-50	Supervision & Engineering Mtce	670.000	\$9,282	\$0	\$9,282	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$11,211	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$1,792	\$0		\$0	\$0	
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$137	\$0		\$0	\$0	
E-51	Structures & Improvements - Labor & Mtce	671.100	\$3,119	\$0	\$3,119	\$0	\$0	\$0

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	1. To Annualize Payroll (Eaves)		\$3,767	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$602	\$0		\$0	\$0	
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$46	\$0		\$0	\$0	
E-52	Dist. Reservoirs & Standpipes	672.000	\$2,380	\$0	\$2,380	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$2,875	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$460	\$0		\$0	\$0	
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$35	\$0		\$0	\$0	
E-53	TD Main - Labor & Mtce	673.000	\$2	\$0	\$2	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$2	\$0		\$0	\$0	
E-54	Fire Main - Labor & Mtce	674.000	\$2	\$0	\$2	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$2	\$0		\$0	\$0	
E-55	Services	675.000	\$39,000	\$0	\$39,000	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$47,107	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$7,531	\$0		\$0	\$0	
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$576	\$0		\$0	\$0	

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E-56	Meters - Labor & Mtce	676.000	\$27,443	\$0	\$27,443	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$33,149	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$5,300	\$0		\$0	\$0	
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$406	\$0		\$0	\$0	
E-57	Hydrants - Labor & Mtce	677.000	\$41,191	\$0	\$41,191	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$49,753	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$7,954	\$0		\$0	\$0	
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$608	\$0		\$0	\$0	
E-58	Misc Plant Mtce - Labor & Mtce	678.000	\$397,191	-\$149,413	\$247,778	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$479,762	\$0		\$0	\$0	
	2. To Annualize Tank Painting Expense (Bolin)		\$0	\$298,463		\$0	\$0	
	3. To Normalize Overtime (Eaves)		-\$76,703	\$0		\$0	\$0	
	4. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$5,868	\$0		\$0	\$0	
	5. To Annualize Main Break Expense (Eaves)		\$0	-\$447,876		\$0	\$0	
E-61	Supervision - CAE	901.000	\$3	\$0	\$3	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$3	\$0		\$0	\$0	

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E-62	Meter Reading Expenses - Labor & Misc	902.100	\$134,321	\$0	\$134,321	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$162,244	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$25,939	\$0		\$0	\$0	
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$1,984	\$0		\$0	\$0	
E-64	Cust Rec & Collection Exp - Labor & Acctg	903.000	\$44,740	-\$31,404	\$13,336	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$54,041	\$0		\$0	\$0	
	2. To Annualize Postage Expense (Foster)		\$0	-\$31,404		\$0	\$0	
	3. To Normalize Overtime (Eaves)		-\$8,640	\$0		\$0	\$0	
	4. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$661	\$0		\$0	\$0	
E-65	Uncollectible Accounts - CAE	904.000	\$0	\$272,656	\$272,656	\$0	\$0	\$0
	1. To Annualize Uncollectible Accounts (Boateng)		\$0	\$272,656		\$0	\$0	
E-66	Misc Cust Accts Exp - Labor & Acctg	905.100	\$9,471	\$0	\$9,471	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$11,440	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$1,829	\$0		\$0	\$0	
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$140	\$0		\$0	\$0	
E-76	Admin. & General Salaries	920.000	\$260,862	\$0	\$260,862	\$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 Payroll (Eaves)		\$424,191	\$0		\$0	\$0	
	2. To Remove Payroll Related Lobbying (Bolin)		-\$90,322	\$0		\$0	\$0	
	3. To Normalize Overtime (Eaves)		-\$67,819	\$0		\$0	\$0	
	4. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$5,188	\$0		\$0	\$0	
E-77	Other Supplies & Exp - Fuel & Power	921.100	\$13,249	\$577	\$13,826	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$16,003	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$2,558	\$0		\$0	\$0	
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$196	\$0		\$0	\$0	
	4. To Annualize Fuel & Power Expense (Foster)		\$0	\$577		\$0	\$0	
E-79	Misc. Office Expense - Other Supplies	921.300	\$0	\$78,857	\$78,857	\$0	\$0	\$0
	1. To Annualize Regulatory Asset Expense (Eaves)		\$0	\$88,386		\$0	\$0	
	2. To Annualize Telephone Expense (Foster)		\$0	-\$837		\$0	\$0	
	3. To Remove Disallowed Dues & Donations (Foster)		\$0	-\$8,692		\$0	\$0	
E-80	Outside Services - Mgt Fees	923.100	\$0	\$0	\$0	-\$3,607,610	\$0	-\$3,607,610
	1. To Adjust Belleville Lab Allocation Costs (Harrison)		\$0	\$0		-\$264,343	\$0	
	2. To Adjust Corporate Svc Co Mgt Fees (Harrison)		\$0	\$0		-\$3,251,959	\$0	
	3. To Adjust Corporate Svc Co Mgt Fees (Harrison)		\$0	\$0		-\$91,308	\$0	

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-82	Outside Services - Mtce Exp	923.300	\$0	-\$5,170	-\$5,170	\$0	\$0	\$0
	1. To Remove Pre-tracker Costs (Bolin)		\$0	-\$5,170		\$0	\$0	
E-88	Pensions	926.200	-\$411,644	\$0	-\$411,644	\$0	\$0	\$0
	1. To Annualize Pensions Expense (Eaves)		-\$411,644	\$0		\$0	\$0	
E-89	Employee Pension & Benefits - Misc	926.300	\$243,982	\$0	\$243,982	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$1,725	\$0		\$0	\$0	
	2. To Remove Benefits Related to Lobbying (Bolin)		-\$8,442	\$0		\$0	\$0	
	3. To Normalize Overtime (Eaves)		-\$276	\$0		\$0	\$0	
	4. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$21	\$0		\$0	\$0	
	5. To Annualize OPEB Expense (Eaves)		\$250,996	\$0		\$0	\$0	
E-90	Franchise Requirements	927.000	\$0	\$26,969	\$26,969	\$0	\$0	\$0
	1. To Annualize Corporate Franchise Tax (Foster)		\$0	\$26,969		\$0	\$0	
E-91	Regulatory Commission Exp	928.100	\$0	-\$39,909	-\$39,909	\$0	\$0	\$0
	1. To Adjust Rate Case Expense (Eaves)		\$0	-\$39,909		\$0	\$0	
E-93	Goodwill Advertising Exp	930.100	\$0	-\$3,020	-\$3,020	\$0	\$0	\$0

Missouri - American Water Company
Case No. WR-2008-0311
St. Louis County 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 Remove Disallowed Advertising Expense (Foster)		\$0	-\$3,020		\$0	\$0	
E-94	Misc. General Expense	930.200	-\$18,816	-\$336,603	-\$355,419	\$0	\$0	\$0
	1. To Annualize Transporation (Eaves)		\$0	-\$194,252		\$0	\$0	
	2. To Remove Lobbying Expense (Bolin)		-\$18,816	\$0		\$0	\$0	
	3. To Remove Disall. Ad, Promotion & Contrib. (Foster)		\$0	-\$27,545		\$0	\$0	
	4. To Remove Disallowed Dues & Donations (Foster)		\$0	-\$114,806		\$0	\$0	
E-96	Rents -AG	931.000	\$0	\$91,939	\$91,939	\$0	\$0	\$0
	1. To Annualize Building Lease Expense (Eaves)		\$0	\$102,933		\$0	\$0	
	2. To Annualize Equipment Lease Expense (Eaves)		\$0	-\$10,994		\$0	\$0	
E-97	Mtce of General Plant	932.000	\$17	\$0	\$17	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$20	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$3	\$0		\$0	\$0	
E-100	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$4,689,523	\$4,689,523
	To Annualize Depreciation Expense		\$0	\$0		\$0	\$4,689,523	
	2. To Annualize Transportation & Power Equipment		\$0	\$0		\$0	\$0	

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Missouri - American Water Company
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St. Louis County Water District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-101	Depreciation on CIAC	403.100	\$0	\$0	\$0	\$0	-\$1,862,972	-\$1,862,972
	1. To Annualize Depreciation on CIAC (Eaves)		\$0	\$0		\$0	-\$1,862,972	
E-107	PSC Assessment - Water	408.000	\$0	\$201,462	\$201,462	\$0	\$0	\$0
	1. To Annualize PSC Assessment (Bolin)		\$0	\$201,462		\$0	\$0	
E-108	Property Taxes		\$0	\$620,817	\$620,817	\$0	\$0	\$0
	1. To Annualize Property Tax Expense (Foster)		\$0	\$620,817		\$0	\$0	
E-109	FICA		-\$4,909	\$0	-\$4,909	\$0	\$0	\$0
	1. To Remove Payroll Tax Related to Lobbying (Bolin)		-\$4,909	\$0		\$0	\$0	
E-118	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	\$3,959,746	\$3,959,746
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$3,959,746	
E-121	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	-\$1,578,583	-\$1,578,583
	1. To Adjust Deferred Income Taxes (Harrison)		\$0	\$0		\$0	-\$1,578,583	
E-122	Amortization of Deferred ITC	412.000	\$0	\$0	\$0	\$0	\$118,688	\$118,688
	1. To Adjust Deferred ITC (Harrison)		\$0	\$0		\$0	\$118,688	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$381,965	\$381,965

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

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
	Total Operating & Maint. Expense		\$1,545,634	\$520,468	\$2,066,102	-\$3,607,610	\$2,826,551	-\$781,059

Missouri - American Water Company
Case No. WR-2008-0311
St. Louis County 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		\$23,167,494	\$31,524,649	\$32,421,999	\$33,323,542
2	ADD TO NET OPERATING INCOME					
3	Current Income Taxes		\$3,959,746	\$9,166,897	\$9,726,015	\$10,287,746
4	Deferred Income Taxes from Inc. Statement					
5	Deferred Income Tax Expense		\$2,400,182	\$2,400,182	\$2,400,182	\$2,400,182
6	ITC Amortization		\$0	\$0	\$0	\$0
7	TOTAL NET INCOME BEFORE TAXES		\$29,527,422	\$43,091,728	\$44,548,196	\$46,011,470
8	ADD TO NET INCOME BEFORE TAXES					
9	Book Depreciation Expense		\$15,155,255.	\$15,155,255	\$15,155,255	\$15,155,255
10	Misc. Non-deductible Expenses		\$42,680	\$42,680	\$42,680	\$42,680
11	TOTAL ADD TO NET INCOME BEFORE TAXES		\$15,197,935	\$15,197,935	\$15,197,935	\$15,197,935
12	SUBT. FROM NET INC. BEFORE TAXES					
13	Interest Expense calculated at the Rate of	3.4040%	\$14,273,730	\$14,273,730	\$14,273,730	\$14,273,730
14	Tax Straight-Line Depreciation		\$15,155,255	\$15,155,255	\$15,155,255	\$15,155,255
15	Excess Tax Depreciation		\$4,981,477	\$4,981,477	\$4,981,477	\$4,981,477
16	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$34,410,462	\$34,410,462	\$34,410,462	\$34,410,462
17	NET TAXABLE INCOME		\$10,314,895	\$23,879,201	\$25,335,669	\$26,798,943
18	PROVISION FOR FED. INCOME TAX					
19	Net Taxable Inc. - Fed. Inc. Tax		\$10,314,895	\$23,879,201	\$25,335,669	\$26,798,943
20	Deduct Missouri Income Tax at the Rate of	100.000%	\$537,743	\$1,244,887	\$1,320,817	\$1,397,101
21	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
22	Federal Taxable Income - Fed. Inc. Tax		\$9,777,152	\$22,634,314	\$24,014,852	\$25,401,842
23	Federal Income Tax at the Rate of	35.000%	\$3,422,003	\$7,922,010	\$8,405,198	\$8,890,645
24	PROVISION FOR MO. INCOME TAX					
25	Net Taxable Income - MO. Inc. Tax		\$10,314,895	\$23,879,201	\$25,335,669	\$26,798,943
26	Deduct Federal Income Tax at the Rate of	50.000%	\$1,711,002	\$3,961,005	\$4,202,599	\$4,445,323
27	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
28	Missouri Taxable Income - MO. Inc. Tax		\$8,603,893	\$19,918,196	\$21,133,070	\$22,353,620
29	Missouri Income Tax at the Rate of	6.250%	\$537,743	\$1,244,887	\$1,320,817	\$1,397,101
30	PROVISION FOR CITY INCOME TAX					
31	Net Taxable Income - City Inc. Tax		\$10,314,895	\$23,879,201	\$25,335,669	\$26,798,943
32	Deduct Federal Income Tax - City Inc. Tax		\$3,422,003	\$7,922,010	\$8,405,198	\$8,890,645
33	Deduct Missouri Income Tax - City Inc. Tax		\$537,743	\$1,244,887	\$1,320,817	\$1,397,101
34	City Taxable Income		\$6,355,149	\$14,712,304	\$15,609,654	\$16,511,197
35	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
36	SUMMARY OF CURRENT INCOME TAX					
37	Federal Income Tax		\$3,422,003	\$7,922,010	\$8,405,198	\$8,890,645
38	State Income Tax		\$537,743	\$1,244,887	\$1,320,817	\$1,397,101
39	City Income Tax		\$0	\$0	\$0	\$0
40	TOTAL SUMMARY OF CURRENT INCOME TAX		\$3,959,746	\$9,166,897	\$9,726,015	\$10,287,746
41	DEFERRED INCOME TAXES					
42	Deferred Investment Tax Credit		\$0	\$0	\$0	\$0
43	Deferred Income Tax		\$2,400,182	\$2,400,182	\$2,400,182	\$2,400,182
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		\$2,400,182	\$2,400,182	\$2,400,182	\$2,400,182

Missouri - American Water Company
Case No. WR-2008-0311
St. Louis County 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
				Return	Return	Return
50	TOTAL INCOME TAX			\$6,359,928	\$11,567,079	\$12,126,197
					\$12,687,928	

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

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

Missouri - American Water Company
Case No. WR-2008-0311
St. Louis County 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	314,307	1,257,391	\$13,254,453	30,949,652,182	\$71,468,937	\$84,723,390
Commercial Revenue Feeders, Totals	17,861	75,480	\$1,814,375	9,777,511,023	\$22,588,025	\$24,402,400
Industrial Revenue Feeders, Totals	197	2,342	\$118,182	5,098,545,000	\$5,472,972	\$5,591,154
Test	0	0	\$0	0	\$0	\$0
Total Revenue Feeders	332,365	1,335,213	\$15,187,010	45,825,708,205	\$99,529,934	\$114,716,944

Missouri - American Water Company
Case No. WR-2008-0311
St. Louis County 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"	2	12	24	\$168	0	\$0	\$168
3/4"	4	12	48	\$374	0	\$0	\$374
1"	2	12	24	\$227	0	\$0	\$227
1 1/2"	3	12	36	\$486	0	\$0	\$486
2"	7	12	84	\$1,545	0	\$0	\$1,545
3"	1	12	12	\$377	0	\$0	\$377
4"	1	12	12	\$553	0	\$0	\$553
6"	1	12	12	\$1,042	0	\$0	\$1,042
5/8"	291,992	4	1,167,968	\$11,948,313	0	\$0	\$11,948,313
3/4"	18,065	4	72,260	\$916,257	0	\$0	\$916,257
1"	3,357	4	13,428	\$236,064	0	\$0	\$236,064
1 1/2"	268	4	1,072	\$31,935	0	\$0	\$31,935
2"	587	4	2,348	\$104,369	0	\$0	\$104,369
3"	4	4	16	\$1,337	0	\$0	\$1,337
4"	2	4	8	\$1,021	0	\$0	\$1,021
6"	5	4	20	\$4,996	0	\$0	\$4,996
8"	4	4	16	\$6,344	0	\$0	\$6,344
Volumetric Charge-Monthly	1	1	1	\$0	70,533,750	\$162,877	\$162,877
Volumetric Charge-Quarterly	1	1	1	\$0	30,879,118,432	\$71,306,060	\$71,306,060
Rounding Adjustment	1	1	1	-\$955	0	\$0	-\$955
Total Revenue Feeders	314,307		1,257,391	\$13,254,453	30,949,652,182	\$71,468,937	\$84,723,390

Missouri - American Water Company
Case No. WR-2008-0311
St. Louis County 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	ST. LOUIS COUNTY - RESIDENTIAL (MONTHLY & QUARTERLY)										
2	5/8"	2	12	24	\$6.98	\$168	0	0	0.0000	0	\$0
3	3/4"	4	12	48	\$7.80	\$374	0	0	0.0000	0	\$0
4	1"	2	12	24	\$9.44	\$227	0	0	0.0000	0	\$0
5	1 1/2"	3	12	36	\$13.51	\$486	0	0	0.0000	0	\$0
6	2"	7	12	84	\$18.39	\$1,545	0	0	0.0000	0	\$0
7	3"	1	12	12	\$31.43	\$377	0	0	0.0000	0	\$0
8	4"	1	12	12	\$46.09	\$553	0	0	0.0000	0	\$0
9	6"	1	12	12	\$86.84	\$1,042	0	0	0.0000	0	\$0
10	5/8"	291,992	4	1,167,968	\$10.23	\$11,948,313	0	0	0.0000	0	\$0
11	3/4"	18,065	4	72,260	\$12.68	\$916,257	0	0	0.0000	0	\$0
12	1"	3,357	4	13,428	\$17.58	\$236,064	0	0	0.0000	0	\$0
13	1 1/2"	268	4	1,072	\$29.79	\$31,935	0	0	0.0000	0	\$0
14	2"	587	4	2,348	\$44.45	\$104,369	0	0	0.0000	0	\$0
15	3"	4	4	16	\$83.58	\$1,337	0	0	0.0000	0	\$0
16	4"	2	4	8	\$127.58	\$1,021	0	0	0.0000	0	\$0
17	6"	5	4	20	\$249.80	\$4,996	0	0	0.0000	0	\$0
18	8"	4	4	16	\$396.49	\$6,344	0	0	0.0000	0	\$0
19	Volumetric Charge-Monthly	1	1	1	\$0.00	\$0	70,533,750	70,533,750	2.3092	1,000	\$162,877
20	Volumetric Charge-Quarterly	1	1	1	\$0.00	\$0	30,879,118,432	30,879,118,432	2.3092	1,000	\$71,306,060
21	Rounding Adjustment	1	1	1	-\$955.00	-\$955	0	0	0.0000	0	\$0
22	TOTAL ST. LOUIS COUNTY - RI	314,307		1,257,391		\$13,254,453		30,949,652,182			\$71,468,937
23	TOTAL ALL DISTRICTS	314,307		1,257,391		\$13,254,453		30,949,652,182			\$71,468,937

Missouri - American Water Company
Case No. WR-2008-0311
St. Louis County 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"	12	12	144	\$1,005	0	\$0	\$1,005
3/4"	10	12	120	\$936	0	\$0	\$936
1"	26	12	312	\$2,945	0	\$0	\$2,945
1 1/2"	61	12	732	\$9,889	0	\$0	\$9,889
2"	224	12	2,688	\$49,432	0	\$0	\$49,432
3"	64	12	768	\$24,138	0	\$0	\$24,138
4"	49	12	588	\$27,101	0	\$0	\$27,101
6"	30	12	360	\$31,262	0	\$0	\$31,262
8"	17	12	204	\$27,689	0	\$0	\$27,689
10"	11	12	132	\$26,523	0	\$0	\$26,523
5/8"	8,253	4	33,012	\$338,812	0	\$0	\$338,812
3/4"	3,343	4	13,372	\$174,499	0	\$0	\$174,499
1"	2,122	4	8,488	\$152,894	0	\$0	\$152,894
1 1/2"	962	4	3,848	\$114,632	0	\$0	\$114,632
2"	2,214	4	8,856	\$394,186	0	\$0	\$394,186
3"	144	4	576	\$48,142	0	\$0	\$48,142
4"	74	4	296	\$37,764	0	\$0	\$37,764
6"	89	4	356	\$88,932	0	\$0	\$88,932
8"	130	4	520	\$206,175	0	\$0	\$206,175
10"	26	4	104	\$61,573	0	\$0	\$61,573
Volume Chg-A & F (Mthly)	1	1	1	\$0	2,797,437,281	\$6,459,842	\$6,459,842
Volume Chg-Rate A (Qrtly)	1	1	1	\$0	6,938,508,524	\$16,022,404	\$16,022,404
Volume Chg-Rate K	1	1	1	\$0	41,565,218	\$105,779	\$105,779
Rounding Adjustment	1	1	1	-\$4,154	0	\$0	-\$4,154
Total Revenue Feeders	17,861		75,480	\$1,814,375	9,777,511,023	\$22,588,025	\$24,402,400

Missouri - American Water Company
Case No. WR-2008-0311
St. Louis County 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	STL - COMMERCIAL (MONTHLY & QUARTERLY)										
2	5/8"	12	12	144	\$6.98	\$1,005	0	0	0.0000	0	\$0
3	3/4"	10	12	120	\$7.80	\$936	0	0	0.0000	0	\$0
4	1"	26	12	312	\$9.44	\$2,945	0	0	0.0000	0	\$0
5	1 1/2"	61	12	732	\$13.51	\$9,889	0	0	0.0000	0	\$0
6	2"	224	12	2,688	\$18.39	\$49,432	0	0	0.0000	0	\$0
7	3"	64	12	768	\$31.43	\$24,138	0	0	0.0000	0	\$0
8	4"	49	12	588	\$46.09	\$27,101	0	0	0.0000	0	\$0
9	6"	30	12	360	\$86.84	\$31,262	0	0	0.0000	0	\$0
10	8"	17	12	204	\$135.73	\$27,689	0	0	0.0000	0	\$0
11	10"	11	12	132	\$200.93	\$26,523	0	0	0.0000	0	\$0
12	5/8"	8,222	4	32,888	\$10.23	\$336,444	0	0	0.0000	0	\$0
13	3/4"	3,199	4	12,796	\$12.68	\$162,253	0	0	0.0000	0	\$0
14	1"	2,007	4	8,028	\$17.58	\$141,132	0	0	0.0000	0	\$0
15	1 1/2"	962	4	3,848	\$29.79	\$114,632	0	0	0.0000	0	\$0
16	2"	2,186	4	8,744	\$44.45	\$388,671	0	0	0.0000	0	\$0
17	3"	144	4	576	\$83.58	\$48,142	0	0	0.0000	0	\$0
18	4"	74	4	296	\$127.58	\$37,764	0	0	0.0000	0	\$0
19	6"	89	4	356	\$249.81	\$88,932	0	0	0.0000	0	\$0
20	8"	130	4	520	\$396.49	\$206,175	0	0	0.0000	0	\$0
21	10"	26	4	104	\$592.05	\$61,573	0	0	0.0000	0	\$0
22	5/8"	31	4	124	\$19.10	\$2,368	0	0	0.0000	0	\$0
23	3/4"	144	4	576	\$21.26	\$12,246	0	0	0.0000	0	\$0
24	1"	115	4	460	\$25.57	\$11,762	0	0	0.0000	0	\$0
25	2"	28	4	112	\$49.24	\$5,515	0	0	0.0000	0	\$0
26	Volume Chg-A & F (Mthly)	1	1	1	\$0.00	\$0	2,797,437,281	2,797,437,281	2.3092	1,000	\$6,459,842
27	Volume Chg-Rate A (Qrtly)	1	1	1	\$0.00	\$0	6,938,508,524	6,938,508,524	2.3092	1,000	\$16,022,404
28	Volume Chg-Rate K	1	1	1	\$0.00	\$0	41,565,218	41,565,218	2.5449	1,000	\$105,779
29	Rounding Adjustment	1	1	1	-\$4,154.00	-\$4,154	0	0	0.0000	0	\$0
30	TOTAL STL - COMMERCIAL (M	17,861		75,480		\$1,814,375		9,777,511,023			\$22,588,025
31	TOTAL ALL DISTRICTS	17,861		75,480		\$1,814,375		9,777,511,023			\$22,588,025

Missouri - American Water Company
Case No. WR-2008-0311
St. Louis County 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
1"	3	12	36	\$319	0	\$0	\$319
1 1/2"	9	12	108	\$1,371	0	\$0	\$1,371
2"	45	12	540	\$9,331	0	\$0	\$9,331
3"	31	12	372	\$10,981	0	\$0	\$10,981
4"	51	12	612	\$26,493	0	\$0	\$26,493
6"	37	12	444	\$36,213	0	\$0	\$36,213
8"	13	12	156	\$19,887	0	\$0	\$19,887
10"	6	12	72	\$13,587	0	\$0	\$13,587
Volumetric Charge-Rate F	1	1	1	\$0	9,216,899	\$21,284	\$21,284
Volumetric Charge-Rate J	1	1	1	\$0	5,089,328,101	\$5,451,688	\$5,451,688
Total Revenue Feeders	197		2,342	\$118,182	5,098,545,000	\$5,472,972	\$5,591,154

Missouri - American Water Company
Case No. WR-2008-0311
St. Louis County 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	STL - INDUSTRIAL										
2	1"	3	12	36	\$8.86	\$319	0	0	0.0000	1,000	\$0
3	1 1/2"	9	12	108	\$12.69	\$1,371	0	0	0.0000	1,000	\$0
4	2"	45	12	540	\$17.28	\$9,331	0	0	0.0000	1,000	\$0
5	3"	31	12	372	\$29.52	\$10,981	0	0	0.0000	1,000	\$0
6	4"	51	12	612	\$43.29	\$26,493	0	0	0.0000	1,000	\$0
7	6"	37	12	444	\$81.56	\$36,213	0	0	0.0000	1,000	\$0
8	8"	13	12	156	\$127.48	\$19,887	0	0	0.0000	1,000	\$0
9	10"	6	12	72	\$188.71	\$13,587	0	0	0.0000	1,000	\$0
10	Volumetric Charge-Rate F	1	1	1	\$0.00	\$0	9,216,899	9,216,899	2.3092	1,000	\$21,284
11	Volumetric Charge-Rate J	1	1	1	\$0.00	\$0	5,089,328,101	5,089,328,101	1.0712	1,000	\$5,451,688
12	TOTAL STL - INDUSTRIAL	197		2,342		\$118,182		5,098,545,000			\$5,472,972
13	TOTAL ALL DISTRICTS	197		2,342		\$118,182		5,098,545,000			\$5,472,972

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
WARRENSBURG WATER DISTRICT
CASE NO. WR-2008-0311**

Jefferson City, Missouri

August 2008

Missouri - American Water Company
Case No. WR-2008-0311
Warrensburg 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	\$14,730,030	\$14,730,030	\$14,730,030
2	Rate of Return	7.52%	7.73%	7.95%
3	Net Operating Income Requirement	\$1,107,404	\$1,138,926	\$1,170,595
4	Net Income Available	\$865,155	\$865,155	\$865,155
5	Additional Net Income Required	\$242,249	\$273,771	\$305,440
6	Income Tax Requirement			
7	Required Current Income Tax	\$358,128	\$377,769	\$397,501
8	Current Income Tax Available	\$207,189	\$207,189	\$207,189
9	Additional Current Tax Required	\$150,939	\$170,580	\$190,312
10	Revenue Requirement	\$393,188	\$444,351	\$495,752
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$178,285	\$178,285	\$178,285
12	Gross Revenue Requirement	\$571,473	\$622,636	\$674,037

Missouri - American Water Company
Case No. WR-2008-0311
Warrensburg 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		\$22,506,370
2	Less Accumulated Depreciation Reserve		\$4,009,953
3	Net Plant In Service		\$18,496,417
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$9,379
6	Materials & Supplies		\$21,988
7	Prepayments		\$16,237
8	OPEB Tracker Asset		\$17,095
9	TOTAL ADD TO NET PLANT IN SERVICE		\$64,699
10	SUBTRACT FROM NET PLANT		
11	Federal Tax Offset	-1.4795%	-\$4,830
12	State Tax Offset	4.5342%	\$2,326
13	City Tax Offset	0.0000%	\$0
14	Interest Expense Offset	18.2055%	\$91,284
15	Contribution In Aid of Construction		\$2,855,886
16	Customer Advances		\$806,057
17	Customer Deposits		\$0
18	Deferred Income Taxes		\$0
19	Pension Tracker Liability		\$3,186
20	Accrued Pension Liability		\$68,894
21	Tank Painting Tracker		\$8,283
22	TOTAL SUBTRACT FROM NET PLANT		\$3,831,086
23	Total Rate Base		\$14,730,030

Missouri - American Water Company
Case No. WR-2008-0311
Warrensburg 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	\$2,319	\$2,319	100.00%	\$0	\$2,319
3	302.000	Franchises and Consents	\$5,083	P-3	\$0	\$5,083	100.00%	\$0	\$5,083
4	303.000	Miscellaneous Intangible Plant	\$12,588	P-4	\$3,582	\$16,170	100.00%	\$0	\$16,170
5		TOTAL PLANT INTANGIBLE	\$17,671		\$5,901	\$23,572		\$0	\$23,572
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights - SSP	\$9,981	P-7	\$0	\$9,981	100.00%	\$0	\$9,981
8	311.000	Structures and Improvements - SSP	\$138,115	P-8	\$0	\$138,115	100.00%	\$0	\$138,115
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	\$848,703	P-11	\$0	\$848,703	100.00%	\$0	\$848,703
12	315.000	Infiltration Galleries and Tunnels	\$0	P-12	\$0	\$0	100.00%	\$0	\$0
13	316.000	Supply Mains	\$182,694	P-13	\$0	\$182,694	100.00%	\$0	\$182,694
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	\$1,179,493		\$0	\$1,179,493		\$0	\$1,179,493
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	\$191,297	P-22	\$0	\$191,297	100.00%	\$0	\$191,297
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	\$5,325	P-26	\$0	\$5,325	100.00%	\$0	\$5,325
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	\$376,719	P-29	\$0	\$376,719	100.00%	\$0	\$376,719
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	\$12,673	P-37	\$0	\$12,673	100.00%	\$0	\$12,673
38	328.200	TD Pumping Equipment	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39		TOTAL PUMPING PLANT	\$586,014		\$0	\$586,014		\$0	\$586,014
40		WATER TREATMENT PLANT							
41	330.000	Land and Land Rights - WTP	\$511	P-41	\$0	\$511	100.00%	\$0	\$511
42	331.000	Structures and Improvements - WTP	\$862,604	P-42	\$494	\$863,098	100.00%	\$0	\$863,098
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	\$3,448,442	P-48	\$0	\$3,448,442	100.00%	\$0	\$3,448,442
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	\$4,311,557		\$494	\$4,312,051		\$0	\$4,312,051
57		TRANSMISSION & DIST. PLANT							
58	340.000	Land and Land Rights - TDP	\$147,410	P-58	-\$247	\$147,163	100.00%	\$0	\$147,163
59	341.000	Structures and Improvements - TDP	\$387,815	P-59	\$156	\$387,971	100.00%	\$0	\$387,971
60	341.100	S & I - Spec Cross	\$0	P-60	\$0	\$0	100.00%	\$0	\$0
61	342.000	Distribution Reservoirs and Standpipes	\$658,160	P-61	\$67	\$658,227	100.00%	\$0	\$658,227
62	342.100	Rsvr & Standpipe - Elev	\$58,163	P-62	\$0	\$58,163	100.00%	\$0	\$58,163
63	342.200	Rsvr & Standpipe - Ground	\$0	P-63	\$0	\$0	100.00%	\$0	\$0

Missouri - American Water Company
Case No. WR-2008-0311
Warrensburg 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	\$3,065,706	P-64	\$0	\$3,065,706	100.00%	\$0	\$3,065,706
65	343.110	T & D Mains - 4" & Less	\$107,907	P-65	\$0	\$107,907	100.00%	\$0	\$107,907
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"	\$2,300,493	P-68	\$18,299	\$2,318,792	100.00%	\$0	\$2,318,792
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"	\$3,915,241	P-75	\$2,089	\$3,917,330	100.00%	\$0	\$3,917,330
76	343.310	T & D Mains - 18" & Greater	\$0	P-76	\$1,050	\$1,050	100.00%	\$0	\$1,050
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	\$118,676	P-83	\$0	\$118,676	100.00%	\$0	\$118,676
84	345.000	Services	\$2,281,692	P-84	\$0	\$2,281,692	100.00%	\$0	\$2,281,692
85	346.100	Meters - Bronze Case	\$466,835	P-85	\$0	\$466,835	100.00%	\$0	\$466,835
86	346.200	Meters - Plastic Case	\$0	P-86	\$0	\$0	100.00%	\$0	\$0
87	346.300	Meters - Others	\$134,144	P-87	\$0	\$134,144	100.00%	\$0	\$134,144
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	\$1,036,448	P-90	\$0	\$1,036,448	100.00%	\$0	\$1,036,448
91	347.200	Meter Install - Other	\$0	P-91	\$0	\$0	100.00%	\$0	\$0
92	348.000	Hydrants	\$959,514	P-92	\$62	\$959,576	100.00%	\$0	\$959,576
93	349.000	Other Transmission & Distribution Plant	\$0	P-93	\$0	\$0	100.00%	\$0	\$0
94		TOTAL TRANSMISSION & DIST. PLANT	\$15,638,204		\$21,476	\$15,659,680		\$0	\$15,659,680
95		GENERAL PLANT							
96	389.000	Land and Land Rights - GP	\$2,222	P-96	\$0	\$2,222	100.00%	\$0	\$2,222
97	390.000	S & I - Store, Shop & Garage	\$55,676	P-97	\$0	\$55,676	100.00%	\$0	\$55,676
98	390.100	S & I - Office	\$187,215	P-98	\$0	\$187,215	100.00%	\$0	\$187,215
99	390.200	S & I - Leasehold	\$0	P-99	\$0	\$0	100.00%	\$0	\$0
100	390.300	S & I - AG	\$0	P-100	\$114	\$114	100.00%	\$0	\$114
101	390.400	S & I - Misc	\$15,342	P-101	\$0	\$15,342	100.00%	\$0	\$15,342
102	391.000	Office Furniture and Equipment	\$12,569	P-102	\$1,640	\$14,209	100.00%	\$3,363	\$17,572
103	391.100	Computer & Peripheral Equipment	\$44,607	P-103	\$26,330	\$70,937	100.00%	\$0	\$70,937
104	391.200	Computer Software	\$0	P-104	\$74,743	\$74,743	100.00%	\$0	\$74,743
105	391.300	Computer Software - Personal	\$0	P-105	\$1,450	\$1,450	100.00%	\$0	\$1,450
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	\$92	\$92	100.00%	\$0	\$92
109	392.000	Trans Equip - Lt Duty Trucks	\$89,449	P-109	\$498	\$89,947	100.00%	\$0	\$89,947
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	\$1,841	\$1,841	100.00%	\$0	\$1,841
112	392.300	Trans Equip - Other	\$0	P-112	\$0	\$0	100.00%	\$0	\$0
113	393.000	Stores Equipment	\$0	P-113	\$0	\$0	100.00%	\$0	\$0
114	394.000	Tools, Shop and Garage Equipment	\$15,847	P-114	\$831	\$16,678	100.00%	\$0	\$16,678
115	394.100	Tools, Shop & Garage - Other	\$0	P-115	\$0	\$0	100.00%	\$0	\$0
116	395.000	Laboratory Equipment	\$56,121	P-116	\$0	\$56,121	100.00%	\$0	\$56,121
117	395.100	Laboratory Equipment - Other	\$0	P-117	\$0	\$0	100.00%	\$0	\$0
118	396.000	Power Operated Equipment	\$61,496	P-118	\$0	\$61,496	100.00%	\$0	\$61,496
119	397.000	Communication Equipment - Non Tele	\$11,733	P-119	\$468	\$12,201	100.00%	\$0	\$12,201
120	397.100	Remote Control & Instrument	\$5,153	P-120	\$0	\$5,153	100.00%	\$0	\$5,153
121	397.200	Communication Equip - Tele	\$2,038	P-121	\$431	\$2,469	100.00%	\$0	\$2,469
122	398.000	Miscellaneous Equipment	\$67,432	P-122	\$133	\$67,565	100.00%	\$0	\$67,565
123	399.000	Other Tangible Equipment	\$6,726	P-123	\$0	\$6,726	100.00%	\$0	\$6,726
124		TOTAL GENERAL PLANT	\$633,626		\$108,571	\$742,197		\$3,363	\$745,560
125		TOTAL PLANT IN SERVICE	\$22,366,565		\$138,442	\$22,503,007		\$3,363	\$22,506,370

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Warrensburg 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		\$2,319		\$0
	1. To Include Corporate Allocation		\$2,319		\$0	
P-4	Miscellaneous Intangible Plant	303.000		\$3,582		\$0
	1. To Include Corporate Allocation		\$3,582		\$0	
P-42	Structures and Improvements - WTP	331.000		\$494		\$0
	1. To Include Corporate Allocation		\$494		\$0	
P-58	Land and Land Rights - TDP	340.000		-\$247		\$0
	1. To Include Corporate Allocation		-\$247		\$0	
P-59	Structures and Improvements - TDP	341.000		\$156		\$0
	1. To Include Corporate Allocation		\$156		\$0	
P-61	Distribution Reservoirs and Standpipes	342.000		\$67		\$0
	1. To Include Corporate Allocation		\$67		\$0	
P-68	T & D Mains - 6" to 8"	343.200		\$18,299		\$0
	1. To Include Corporate Allocation		\$18,299		\$0	
P-75	T & D Mains - 10" to 16"	343.300		\$2,089		\$0
	1. To Include Corporate Allocation		\$2,089		\$0	
P-76	T & D Mains - 18" & Greater	343.310		\$1,050		\$0
	1. To Include Corporate Allocation		\$1,050		\$0	
P-92	Hydrants	348.000		\$62		\$0
	1. To Include Corporate Allocation		\$62		\$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		\$114		\$0
	1. To Include Corporate Allocation		\$114		\$0	
P-102	Office Furniture and Equipment	391.000		\$1,640		\$3,363
	1. To Include Corporate Allocation		\$1,640		\$0	
	2. Svc Company Fixed Asset System (PRH)		\$0		\$3,363	
P-103	Computer & Peripheral Equipment	391.100		\$26,330		\$0
	1. To Include Corporate Allocation		\$26,330		\$0	
P-104	Computer Software	391.200		\$74,743		\$0
	1. To Include Corporate Allocation		\$74,743		\$0	
P-105	Computer Software - Personal	391.300		\$1,450		\$0
	1. To Include Corporate Allocation		\$1,450		\$0	
P-108	Other Office Equipment	391.600		\$92		\$0
	1. To Include Corporate Allocation		\$92		\$0	
P-109	Trans Equip - Lt Duty Trucks	392.000		\$498		\$0
	1. To Include Corporate Allocation		\$498		\$0	
P-111	Trans Equip - Autos	392.200		\$1,841		\$0
	1. To Include Corporate Allocation		\$1,841		\$0	
P-114	Tools, Shop and Garage Equipment	394.000		\$831		\$0
	1. To Include Corporate Allocation		\$831		\$0	
P-119	Communication Equipment - Non Tele	397.000		\$468		\$0
	1. To Include Corporate Allocation		\$468		\$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		\$431		\$0
	1. To Include Corporate Allocation		\$431		\$0	
P-122	Miscellaneous Equipment	398.000		\$133		\$0
	1. To Include Corporate Allocation		\$133		\$0	
Total Plant Adjustments				\$136,442		\$3,363

Missouri - American Water Company
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Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$2,319	0.00%	\$0
3	302.000	Franchises and Consents	\$5,083	0.00%	\$0
4	303.000	Miscellaneous Intangible Plant	\$16,170	0.00%	\$0
5		TOTAL PLANT INTANGIBLE	\$23,572		\$0
6		SOURCE OF SUPPLY PLANT			
7	310.000	Land and Land Rights - SSP	\$9,981	0.00%	\$0
8	311.000	Structures and Improvements - SSP	\$138,115	2.45%	\$3,384
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	\$848,703	1.67%	\$14,173
12	315.000	Infiltration Galleries and Tunnels	\$0	1.67%	\$0
13	316.000	Supply Mains	\$182,694	1.60%	\$2,923
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	\$1,179,493		\$20,480
20		PUMPING PLANT			
21	320.000	Land and Land Rights - PP	\$0	0.00%	\$0
22	321.000	Structures and Improvements - PP	\$191,297	1.73%	\$3,309
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	\$5,325	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	\$376,719	2.44%	\$9,192
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	\$12,673	2.44%	\$309
38	328.200	TD Pumping Equipment	\$0	2.44%	\$0
39		TOTAL PUMPING PLANT	\$586,014		\$12,917
40		WATER TREATMENT PLANT			
41	330.000	Land and Land Rights - WTP	\$511	0.00%	\$0
42	331.000	Structures and Improvements - WTP	\$863,098	1.63%	\$14,968

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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	\$3,448,442	2.78%	\$95,867
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	\$4,312,051		\$109,935
57		TRANSMISSION & DIST. PLANT			
58	340.000	Land and Land Rights - TDP	\$147,163	0.00%	\$0
59	341.000	Structures and Improvements - TDP	\$387,971	2.67%	\$10,359
60	341.100	S & I - Spec Cross	\$0	0.00%	\$0
61	342.000	Distribution Reservoirs and Standpipes	\$658,227	2.25%	\$14,810
62	342.100	Rsvr & Standpipe - Elev	\$58,163	2.25%	\$1,309
63	342.200	Rsvr & Standpipe - Ground	\$0	2.25%	\$0
64	343.000	Trans and Distr Mains - Not Classified	\$3,065,706	1.50%	\$45,986
65	343.110	T & D Mains - 4" & Less	\$107,907	1.50%	\$1,619
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"	\$2,318,792	1.50%	\$34,782
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"	\$3,917,330	1.50%	\$58,760
76	343.310	T & D Mains - 18" & Greater	\$1,050	1.50%	\$16
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	\$118,676	1.50%	\$1,780
84	345.000	Services	\$2,281,692	3.08%	\$70,276
85	346.100	Meters - Bronze Case	\$466,835	2.43%	\$11,344
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	\$134,144	2.43%	\$3,260
88	346.400	Meters - Remote (ARBs)	\$0	2.43%	\$0
89	346.500	Meter Vault	\$0	2.43%	\$0
90	347.100	Meter Installations	\$1,036,448	2.43%	\$25,186
91	347.200	Meter Install - Other	\$0	2.43%	\$0
92	348.000	Hydrants	\$959,576	1.92%	\$18,424
93	349.000	Other Transmission & Distribution Plant	\$0	2.00%	\$0
94		TOTAL TRANSMISSION & DIST. PLANT	\$15,659,680		\$297,911
95		GENERAL PLANT			
96	389.000	Land and Land Rights - GP	\$2,222	0.00%	\$0
97	390.000	S & I - Store, Shop & Garage	\$55,676	2.40%	\$1,336
98	390.100	S & I - Office	\$187,215	2.40%	\$4,493
99	390.200	S & I - Leasehold	\$0	5.00%	\$0
100	390.300	S & I - AG	\$114	5.00%	\$6
101	390.400	S & I - Misc	\$15,342	2.40%	\$368
102	391.000	Office Furniture and Equipment	\$17,572	4.00%	\$703
103	391.100	Computer & Peripheral Equipment	\$70,937	14.29%	\$10,137
104	391.200	Computer Software	\$74,743	14.29%	\$10,681
105	391.300	Computer Software - Personal	\$1,450	14.29%	\$207
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	\$92	6.67%	\$6
109	392.000	Trans Equip - Lt Duty Trucks	\$89,947	0.00%	\$0
110	392.100	Trans Equip - Hvy Duty Trucks	\$0	8.33%	\$0
111	392.200	Trans Equip - Autos	\$1,841	0.00%	\$0
112	392.300	Trans Equip - Other	\$0	0.00%	\$0
113	393.000	Stores Equipment	\$0	2.86%	\$0
114	394.000	Tools, Shop and Garage Equipment	\$16,678	5.00%	\$834
115	394.100	Tools, Shop & Garage - Other	\$0	5.00%	\$0
116	395.000	Laboratory Equipment	\$56,121	4.00%	\$2,245
117	395.100	Laboratory Equipment - Other	\$0	4.00%	\$0
118	396.000	Power Operated Equipment	\$61,496	6.82%	\$4,194
119	397.000	Communication Equipment - Non Tele	\$12,201	5.00%	\$610
120	397.100	Remote Control & Instrument	\$5,153	5.00%	\$258
121	397.200	Communication Equip - Tele	\$2,469	6.67%	\$165
122	398.000	Miscellaneous Equipment	\$67,565	5.00%	\$3,378
123	399.000	Other Tangible Equipment	\$6,726	5.00%	\$336
124		TOTAL GENERAL PLANT	\$745,560		\$39,957
125		Total Depreciation	\$22,506,370		\$481,200

Missouri - American Water Company
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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	\$4,189	\$4,189	100.00%	\$0	\$4,189
5		TOTAL PLANT INTANGIBLE	\$0		\$4,189	\$4,189		\$0	\$4,189
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	\$5,347	R-8	\$0	\$5,347	100.00%	\$0	\$5,347
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	\$148,193	R-11	\$0	\$148,193	100.00%	\$0	\$148,193
12	315.000	Infiltration Galleries and Tunnels	\$0	R-12	\$0	\$0	100.00%	\$0	\$0
13	316.000	Supply Mains	\$52,479	R-13	\$0	\$52,479	100.00%	\$0	\$52,479
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	\$206,019		\$0	\$206,019		\$0	\$206,019
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	\$38,703	R-22	\$0	\$38,703	100.00%	\$0	\$38,703
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	\$182	R-26	\$0	\$182	100.00%	\$0	\$182
27	323.200	Power Generation Equip Other	\$544	R-27	\$0	\$544	100.00%	\$0	\$544
28	324.000	Steam Pumping Equipment	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	325.000	Electric Pumping Equipment	-\$148,111	R-29	\$0	-\$148,111	100.00%	\$0	-\$148,111
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	\$5,736	R-37	\$0	\$5,736	100.00%	\$0	\$5,736
38	328.200	TD Pumping Equipment	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39		TOTAL PUMPING PLANT	-\$102,946		\$0	-\$102,946		\$0	-\$102,946
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	\$127,478	R-42	\$3	\$127,481	100.00%	\$0	\$127,481
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	\$767,901	R-48	\$0	\$767,901	100.00%	\$0	\$767,901
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	\$2,411	R-55	\$0	\$2,411	100.00%	\$0	\$2,411
56		TOTAL WATER TREATMENT PLANT	\$897,790		\$3	\$897,793		\$0	\$897,793
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	\$10,675	R-59	\$1	\$10,676	100.00%	\$0	\$10,676
60	341.100	S & I - Spec Cross	\$0	R-60	\$0	\$0	100.00%	\$0	\$0
61	342.000	Distribution Reservoirs and Standpipes	\$220,882	R-61	\$0	\$220,882	100.00%	\$0	\$220,882
62	342.100	Rsvr & Standpipe - Elev	\$6,318	R-62	\$0	\$6,318	100.00%	\$0	\$6,318
63	342.200	Rsvr & Standpipe - Ground	\$0	R-63	\$0	\$0	100.00%	\$0	\$0
64	343.000	Trans and Distr Mains - Not Classified	\$1,227,676	R-64	-\$195	\$1,227,481	100.00%	\$0	\$1,227,481

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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	\$4,862	R-65	\$0	\$4,862	100.00%	\$0	\$4,862
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"	\$95,623	R-68	\$97	\$95,720	100.00%	\$0	\$95,720
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"	\$93,114	R-75	\$13	\$93,127	100.00%	\$0	\$93,127
76	343.310	T & D Mains - 18" & Greater	\$0	R-76	\$5	\$5	100.00%	\$0	\$5
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	\$16,563	R-83	\$0	\$16,563	100.00%	\$0	\$16,563
84	345.000	Services	\$486,898	R-84	\$0	\$486,898	100.00%	\$0	\$486,898
85	346.100	Meters - Bronze Case	\$46,603	R-85	-\$4	\$46,599	100.00%	\$0	\$46,599
86	346.200	Meters - Plastic Case	\$0	R-86	\$0	\$0	100.00%	\$0	\$0
87	346.300	Meters - Others	\$167,766	R-87	\$0	\$167,766	100.00%	\$0	\$167,766
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	\$162,427	R-90	\$0	\$162,427	100.00%	\$0	\$162,427
91	347.200	Meter Install - Other	\$0	R-91	\$0	\$0	100.00%	\$0	\$0
92	348.000	Hydrants	\$231,406	R-92	\$1	\$231,407	100.00%	\$0	\$231,407
93	349.000	Other Transmission & Distribution Plant	\$0	R-93	\$0	\$0	100.00%	\$0	\$0
94		TOTAL TRANSMISSION & DIST. PLANT	\$2,770,813		-\$82	\$2,770,731		\$0	\$2,770,731
95		GENERAL PLANT							
96	389.000	Land and Land Rights - GP	\$336	R-96	\$0	\$336	100.00%	\$0	\$336
97	390.000	S & I - Store, Shop & Garage	\$0	R-97	\$0	\$0	100.00%	\$0	\$0
98	390.100	S & I - Office	\$60,845	R-98	-\$1,974	\$58,871	100.00%	\$0	\$58,871
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	\$151	R-101	\$0	\$151	100.00%	\$0	\$151
102	391.000	Office Furniture and Equipment	-\$23,519	R-102	\$264	-\$23,255	100.00%	\$62	-\$23,193
103	391.100	Computer & Peripheral Equipment	\$4,238	R-103	\$2,364	\$6,602	100.00%	\$0	\$6,602
104	391.200	Computer Software	\$0	R-104	\$45,242	\$45,242	100.00%	\$0	\$45,242
105	391.300	Computer Software - Personal	\$0	R-105	\$517	\$517	100.00%	\$0	\$517
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	\$35	\$35	100.00%	\$0	\$35
109	392.000	Trans Equip - Lt Duty Trucks	\$45,949	R-109	\$826	\$46,775	100.00%	\$0	\$46,775
110	392.100	Trans Equip - Hvy Duty Trucks	\$0	R-110	\$0	\$0	100.00%	\$0	\$0
111	392.200	Trans Equip - Autos	\$0	R-111	\$1,959	\$1,959	100.00%	\$0	\$1,959
112	392.300	Trans Equip - Other	\$34,338	R-112	\$0	\$34,338	100.00%	\$0	\$34,338
113	393.000	Stores Equipment	\$0	R-113	\$0	\$0	100.00%	\$0	\$0
114	394.000	Tools, Shop and Garage Equipment	\$7,234	R-114	\$83	\$7,317	100.00%	\$0	\$7,317
115	394.100	Tools, Shop & Garage - Other	\$0	R-115	\$0	\$0	100.00%	\$0	\$0
116	395.000	Laboratory Equipment	\$12,380	R-116	\$0	\$12,380	100.00%	\$0	\$12,380
117	395.100	Laboratory Equipment - Other	\$0	R-117	\$0	\$0	100.00%	\$0	\$0
118	396.000	Power Operated Equipment	\$18,086	R-118	\$0	\$18,086	100.00%	\$0	\$18,086
119	397.000	Communication Equipment - Non Tele	\$2,768	R-119	\$156	\$2,924	100.00%	\$0	\$2,924
120	397.100	Remote Control & Instrument	\$167	R-120	\$0	\$167	100.00%	\$0	\$167
121	397.200	Communication Equip - Tele	\$4,950	R-121	\$201	\$5,151	100.00%	\$0	\$5,151
122	398.000	Miscellaneous Equipment	\$14,567	R-122	\$44	\$14,611	100.00%	\$0	\$14,611
123	399.000	Other Tangible Equipment	\$1,903	R-123	\$0	\$1,903	100.00%	\$0	\$1,903
124		TOTAL GENERAL PLANT	\$184,393		\$49,712	\$234,105		\$62	\$234,167
125		TOTAL DEPRECIATION RESERVE	\$3,955,069		\$53,822	\$4,009,891		\$62	\$4,009,953

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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		\$4,189		\$0
	1. To Include Corporate Allocation		\$4,189		\$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		-\$195		\$0
	1. To Include Corporate Allocation		-\$195		\$0	
R-68	T & D Mains - 6" to 8"	343.200		\$97		\$0
	1. To Include Corporate Allocation		\$97		\$0	
R-75	T & D Mains - 10" to 16"	343.300		\$13		\$0
	1. To Include Corporate Allocation		\$13		\$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		-\$1,974		\$0
	1. To Include Corporate Allocation		-\$1,974		\$0	
R-99	S & I - Leasehold	390.200		-\$6		\$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		-\$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		\$264		\$62
	1. To Include Corporate Allocation		\$264		\$0	
	2. Svc Company Fixed Asset System (PRH)		\$0		\$62	
	3. To Remove Trans Cost-Alton Call Ctr		\$0		\$0	
R-103	Computer & Peripheral Equipment	391.100		\$2,364		\$0
	1. To Include Corporate Allocation		\$2,364		\$0	
R-104	Computer Software	391.200		\$45,242		\$0
	1. To Include Corporate Allocation		\$45,242		\$0	
R-105	Computer Software - Personal	391.300		\$517		\$0
	1. To Include Corporate Allocation		\$517		\$0	
R-108	Other Office Equipment	391.600		\$35		\$0
	1. To Include Corporate Allocation		\$35		\$0	
R-109	Trans Equip - Lt Duty Trucks	392.000		\$826		\$0
	1. To Include Corporate Allocation		\$826		\$0	
R-111	Trans Equip - Autos	392.200		\$1,959		\$0
	1. To Include Corporate Allocation		\$1,959		\$0	
R-114	Tools, Shop and Garage Equipment	394.000		\$83		\$0
	1. To Include Corporate Allocation		\$83		\$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
R-119	Communication Equipment - Non Tele	397.000		\$156		\$0
	1. To Include Corporate Allocation		\$156		\$0	
R-121	Communication Equip - Tele	397.200		\$201		\$0
	1. To Include Corporate Allocation		\$201		\$0	
R-122	Miscellaneous Equipment	398.000		\$44		\$0
	1. To Include Corporate Allocation		\$44		\$0	
Total Reserve Adjustments				\$53,822		\$62

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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	\$192,344	42.40	13.00	29.40	0.080548	\$15,493
3	FICA - Employee Portion	\$21,458	42.40	16.19	26.21	0.071808	\$1,541
4	Income Taxes Withheld	\$81,005	42.40	16.19	26.21	0.071808	\$5,817
5	Fuel & Power	\$194,909	42.40	37.20	5.20	0.014247	\$2,777
6	Chemicals	\$30,774	42.40	42.40	0.00	0.000000	\$0
7	Materials & Supplies	\$21,988	42.40	42.40	0.00	0.000000	\$0
8	Purchased Water	\$0	42.40	42.45	-0.05	-0.000137	\$0
9	Management Fees	\$297,601	42.40	21.41	20.99	0.057507	\$17,114
10	Group Insurance	\$92,724	42.40	-7.50	49.90	0.136712	\$12,676
11	OPEB's	\$11,981	42.40	3.41	38.99	0.106822	\$1,280
12	Pensions	\$22,810	42.40	17.58	24.82	0.068000	\$1,551
13	401 (k) - Employer Match	\$6,629	42.40	38.82	3.58	0.009808	\$65
14	Insurance Other Than Group	\$48,327	42.40	42.44	-0.04	-0.000110	-\$5
15	Uncollectible Accounts	\$18,695	42.40	42.40	0.00	0.000000	\$0
16	Rents	\$10,182	42.40	-9.96	52.36	0.143452	\$1,461
17	Cash Vouchers	\$324,905	42.40	21.41	20.99	0.057507	\$18,684
18	TOTAL OPERATION AND MAINT. EXPENSE	\$1,376,332					\$78,454
19	TAXES						
20	FICA - Employer Portion	\$21,458	42.40	16.19	26.21	0.071808	\$1,541
21	Federal Unemployment	\$545	42.40	76.38	-33.98	-0.093096	-\$51
22	State Unemployment	\$1,373	42.40	76.38	-33.98	-0.093096	-\$128
23	Property Taxes	\$195,250	42.40	182.50	-140.10	-0.383836	-\$74,944
24	Corporate Franchise	\$4,332	42.40	-77.50	119.90	0.328493	\$1,423
25	PSC Assessment	\$15,206	42.40	-31.63	74.03	0.202822	\$3,084
26	Gross Receipts Tax	\$0	26.01	47.37	-21.36	-0.058521	\$0
27	Sales Tax	\$0	0.00	8.12	-8.12	-0.022247	\$0
28	Missouri Primacy Fees	\$0	26.01	243.50	-217.49	-0.595863	\$0
29	TOTAL TAXES	\$238,164					-\$69,075
30	CWC REQ'D BEFORE RATE BASE OFFSETS						\$9,379
31	TAX OFFSET FROM RATE BASE						
32	Federal Tax Offset	\$326,467	42.40	37.00	5.40	0.014795	\$4,830
33	State Tax Offset	\$51,302	42.40	58.95	-16.55	-0.045342	-\$2,326
34	City Tax Offset	\$0	0.00	0.00	0.00	0.000000	\$0
35	Interest Expense Offset	\$501,410	42.40	108.85	-66.45	-0.182055	-\$91,284
36	TOTAL OFFSET FROM RATE BASE	\$879,179					-\$88,780
37	TOTAL CASH WORKING CAPITAL REQUIRED						-\$79,401

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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	\$2,565,225	See Note (1)	See Note (1)	See Note (1)	\$2,565,225	\$573,660	\$3,138,885	See Note (1)	See Note (1)
2	TOTAL SOURCE OF SUPPLY EXPENSES	\$97,069	\$5,175	\$91,894	\$12,404	\$109,473	\$0	\$109,473	\$5,862	\$103,611
3	TOTAL PUMPING EXPENSES	\$1,325	\$196	\$1,129	\$24	\$1,349	\$0	\$1,349	\$220	\$1,129
4	TOTAL WATER TREATMENT EXPENSES	\$149,927	\$37,382	\$112,545	\$11,610	\$161,537	\$0	\$161,537	\$42,344	\$119,193
5	TOTAL TRANSMISSION & DIST. EXPENSES	\$319,486	\$189,091	\$130,395	\$43,439	\$362,925	\$0	\$362,925	\$207,935	\$154,990
6	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$98,597	\$41,362	\$57,235	\$11,194	\$109,791	\$0	\$109,791	\$46,855	\$62,936
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	\$776,460	\$617,361	\$159,099	-\$6,347	\$770,113	-\$138,856	\$631,257	\$478,095	\$153,162
10	TOTAL DEPRECIATION EXPENSE	\$350,059	See Note (1)	See Note (1)	See Note (1)	\$350,059	\$69,690	\$419,749	See Note (1)	See Note (1)
11	TOTAL OTHER OPERATING EXPENSE	\$204,129	\$0	\$204,129	\$36,812	\$240,941	\$0	\$240,941	-\$81	\$241,022
12	TOTAL OPERATING & MAINT. EXPENSE	\$1,997,052	\$890,567	\$756,426	\$109,136	\$2,106,188	-\$69,166	\$2,037,022	\$781,230	\$836,043
13	NET INCOME BEFORE TAXES	\$568,173	\$0	\$0	\$0	\$459,037	\$642,826	\$1,101,863	\$0	\$0
14	TOTAL INCOME TAXES	\$0	See Note (1)	See Note (1)	See Note (1)	\$0	\$207,189	\$207,189	See Note (1)	See Note (1)
15	TOTAL DEFERRED INCOME TAXES	\$75,766	See Note (1)	See Note (1)	See Note (1)	\$75,766	-\$46,247	\$29,519	See Note (1)	See Note (1)
16	NET OPERATING INCOME	\$492,407	\$0	\$0	\$0	\$383,271	\$481,884	\$865,155	\$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	\$1,371,557	See note (1)	See note (1)	Rev-2	See note (1)	\$1,371,557	100.00%	\$309,401	\$1,680,958	See note (1)	See note (1)
Rev-3	461.200	Commercial	\$471,555			Rev-3		\$471,555	100.00%	\$152,289	\$623,844		
Rev-4	461.300	Industrial	\$56,618			Rev-4		\$56,618	100.00%	\$13,488	\$70,106		
Rev-5	462.000	Private Fire	\$68,121			Rev-5		\$68,121	100.00%	\$12,228	\$80,349		
Rev-6	463.000	Public Fire	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7	464.000	Public Authorities	\$325,852			Rev-7		\$325,852	100.00%	\$53,586	\$379,438		
Rev-8	466.000	Sales for Resale	\$181,334			Rev-8		\$181,334	100.00%	\$44,409	\$225,743		
Rev-9	467.000	Misc Sales Billed	-\$98			Rev-9		-\$98	100.00%	\$0	-\$98		
Rev-10	468.000	Misc. Unmetered Revenues	\$12,794			Rev-10		\$12,794	100.00%	-\$12,794	\$0		
Rev-11	469.000	Miscellaneous Service Revenues	\$77,492			Rev-11		\$77,492	100.00%	\$1,053	\$78,545		
Rev-12	493.000	Other Water Revenue - Oper. Rev.	\$0			Rev-12		\$0	100.00%	\$0	\$0		
Rev-13		TOTAL OPERATING REVENUES	\$2,565,225					\$2,565,225		\$573,660	\$3,138,885		
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	\$5,264	\$2,898	\$2,366	E-3	\$385	\$5,649	100.00%	\$0	\$5,649	\$3,283	\$2,366
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	\$81,188	\$0	\$81,188	E-5	\$11,717	\$92,905	100.00%	\$0	\$92,905	\$0	\$92,905
6	603.200	Misc Exp Oper	\$0	\$0	\$0	E-6	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
7	604.000	Rents	\$0	\$0	\$0	E-7	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
8	610.000	Super & Eng Mtce	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	611.000	Structures & Improvements Mtce	\$0	\$0	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10	612.000	Collect & Impound Reservoirs Mtce	\$0	\$0	\$0	E-10	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
11	613.000	Lake, River & Other Intakes Mtce	\$0	\$0	\$0	E-11	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
12	614.000	Wells & Springs Mtce	\$2,277	\$2,277	\$0	E-12	\$302	\$2,579	100.00%	\$0	\$2,579	\$2,579	\$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	\$8,340	\$0	\$8,340	E-15	\$0	\$8,340	100.00%	\$0	\$8,340	\$0	\$8,340
16		TOTAL SOURCE OF SUPPLY EXPENSES	\$97,069	\$5,175	\$91,894		\$12,404	\$109,473		\$0	\$109,473	\$5,862	\$103,611
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	\$0	\$0	\$0	E-20	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
21	624.000	Pumping Expense - Labor	\$196	\$196	\$0	E-21	\$24	\$220	100.00%	\$0	\$220	\$220	\$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	\$1,129	\$0	\$1,129	E-27	\$0	\$1,129	100.00%	\$0	\$1,129	\$0	\$1,129
28		TOTAL PUMPING EXPENSES	\$1,325	\$196	\$1,129		\$24	\$1,349		\$0	\$1,349	\$220	\$1,129
29		WATER TREATMENT EXPENSES											
30	640.000	Supervision & Engineering Oper - WTE	\$4	\$4	\$0	E-30	\$0	\$4	100.00%	\$0	\$4	\$4	\$0
31	641.000	Chemicals - WTE	\$28,965	\$0	\$28,965	E-31	\$1,809	\$30,774	100.00%	\$0	\$30,774	\$0	\$30,774
32	642.000	Operation Labor & Expenses - WTE	\$30,521	\$22,354	\$8,167	E-32	\$2,968	\$33,489	100.00%	\$0	\$33,489	\$25,322	\$8,167
33	643.100	Misc Expenses - Fuel & Power	\$36,054	\$0	\$36,054	E-33	\$4,839	\$40,893	100.00%	\$0	\$40,893	\$0	\$40,893
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	\$5,772	\$0	\$5,772	E-35	\$0	\$5,772	100.00%	\$0	\$5,772	\$0	\$5,772
36	644.000	Rents - WTE	\$0	\$0	\$0	E-36	\$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. Juris. Non Labor
37	650.000	Supervision & Engineering Mtce WT	\$776	\$776	\$0	E-37	\$102	\$878	100.00%	\$0	\$878	\$878	\$0
38	651.000	Structure & Improvement - Labor & Mtce	\$4,653	\$4,119	\$534	E-38	\$547	\$5,200	100.00%	\$0	\$5,200	\$4,666	\$534
39	652.000	WT Equipment Mtce. - Labor & Mtce	\$43,182	\$10,129	\$33,053	E-39	\$1,345	\$44,527	100.00%	\$0	\$44,527	\$11,474	\$33,053
40		TOTAL WATER TREATMENT EXPENSES	\$149,927	\$37,382	\$112,545		\$11,610	\$161,537		\$0	\$161,537	\$42,344	\$119,193
41		TRANSMISSION & DIST. EXPENSES											
42	660.000	Supervision & Engineering Oper - TDE	\$22	\$22	\$0	E-42	\$0	\$22	100.00%	\$0	\$22	\$22	\$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	\$78,242	\$77,755	\$487	E-44	\$10,625	\$88,867	100.00%	\$0	\$88,867	\$88,380	\$487
45	663.000	Meter Expenses	\$19,679	\$19,679	\$0	E-45	\$2,613	\$22,292	100.00%	\$0	\$22,292	\$22,292	\$0
46	664.000	Customer Installations Exp - Labor & Misc	\$4,698	\$4,698	\$0	E-46	\$624	\$5,322	100.00%	\$0	\$5,322	\$5,322	\$0
47	665.100	Misc. Expenses - Labor & Misc	\$34,189	\$15,299	\$18,890	E-47	\$2,031	\$36,220	100.00%	\$0	\$36,220	\$17,330	\$18,890
48	665.200	Misc. T&D Exp-Fuel & Power	\$49,379	\$49,379	\$0	E-48	\$6,576	\$55,955	100.00%	\$0	\$55,955	\$49,379	\$6,576
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	\$592	\$592	\$0	E-52	\$79	\$671	100.00%	\$0	\$671	\$671	\$0
53	673.000	TD Main - Labor & Mtce	\$9,057	\$7,617	\$1,440	E-53	\$1,009	\$10,066	100.00%	\$0	\$10,066	\$8,626	\$1,440
54	674.000	Fire Main - Labor & Mtce	\$0	\$0	\$0	E-54	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
55	675.000	Services	\$5,095	\$5,095	\$0	E-55	\$677	\$5,772	100.00%	\$0	\$5,772	\$5,772	\$0
56	676.000	Meters - Labor & Mtce	\$2,268	\$2,268	\$0	E-56	\$298	\$2,566	100.00%	\$0	\$2,566	\$2,566	\$0
57	677.000	Hydrants - Labor & Mtce	\$7,859	\$6,687	\$1,172	E-57	\$888	\$8,747	100.00%	\$0	\$8,747	\$7,575	\$1,172
58	678.000	Misc Plant Mtce - Labor & Mtce	\$108,406	\$0	\$108,406	E-58	\$18,019	\$126,425	100.00%	\$0	\$126,425	\$0	\$126,425
59		TOTAL TRANSMISSION & DIST. EXPENSES	\$319,486	\$189,091	\$130,395		\$43,439	\$362,925		\$0	\$362,925	\$207,935	\$154,990
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	\$33,981	\$33,971	\$10	E-62	\$4,511	\$38,492	100.00%	\$0	\$38,492	\$38,482	\$10
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	\$33,510	\$3,348	\$30,162	E-64	\$5,601	\$39,111	100.00%	\$0	\$39,111	\$3,793	\$35,318
65	904.000	Uncollectible Accounts - CAE	\$18,299	\$0	\$18,299	E-65	\$396	\$18,695	100.00%	\$0	\$18,695	\$0	\$18,695
66	905.100	Misc Cust Accts Exp - Labor & Acctg	\$11,018	\$4,043	\$6,975	E-66	\$537	\$11,555	100.00%	\$0	\$11,555	\$4,580	\$6,975
67	905.200	Misc Cust Accts Exp - Fuel & Power	\$1,789	\$0	\$1,789	E-67	\$149	\$1,938	100.00%	\$0	\$1,938	\$0	\$1,938
68		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$98,597	\$41,362	\$57,235		\$11,194	\$109,791		\$0	\$109,791	\$46,855	\$62,936
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	\$43,207	\$43,207	\$0	E-76	\$2,697	\$45,904	100.00%	\$0	\$45,904	\$45,904	\$0
77	921.100	Other Supplies & Exp - Fuel & Power	\$2,979	\$0	\$2,979	E-77	\$256	\$3,235	100.00%	\$0	\$3,235	\$0	\$3,235
78	921.200	General Office Exp - Other Supplies	\$13,931	\$0	\$13,931	E-78	\$0	\$13,931	100.00%	\$0	\$13,931	\$0	\$13,931
79	921.300	Misc. Office Expense - Other Supplies	\$12,683	\$0	\$12,683	E-79	\$1,082	\$13,765	100.00%	\$0	\$13,765	\$0	\$13,765
80	923.100	Outside Services - Mgt Fees	\$453,654	\$453,654	\$0	E-80	\$0	\$453,654	100.00%	-\$138,856	\$314,798	\$314,798	\$0
81	923.200	Outside Services - Misc Exp	\$17,401	\$17,401	\$0	E-81	\$0	\$17,401	100.00%	\$0	\$17,401	\$17,401	\$0
82	923.300	Outside Services - Mtce Exp	\$4,643	\$0	\$4,643	E-82	-\$2,900	\$1,743	100.00%	\$0	\$1,743	\$0	\$1,743
83	923.400	Audit & Legal Fees	\$0	\$0	\$0	E-83	\$0	\$0	100.00%	\$0	\$0	\$0	\$0

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84	924.100	Property Insurance - Ins Other Than Group	\$77,941	\$0	\$77,941	E-84	\$0	\$77,941	100.00%	\$0	\$77,941	\$0	\$77,941
85	924.200	Property Insurance - Misc	\$2,930	\$0	\$2,930	E-85	\$0	\$2,930	100.00%	\$0	\$2,930	\$0	\$2,930
86	925.000	Injuries & Damages - Misc	\$108	\$0	\$108	E-86	\$0	\$108	100.00%	\$0	\$108	\$0	\$108
87	926.100	Group Insurance Oper AG	\$60,726	\$60,726	\$0	E-87	\$0	\$60,726	100.00%	\$0	\$60,726	\$60,726	\$0
88	926.200	Pensions	\$25,216	\$25,216	\$0	E-88	-\$6,806	\$18,410	100.00%	\$0	\$18,410	\$18,410	\$0
89	926.300	Employee Pension & Benefits - Misc	\$17,157	\$17,157	\$0	E-89	\$4,010	\$21,167	100.00%	\$0	\$21,167	\$21,167	\$0
90	927.000	Franchise Requirements	\$0	\$0	\$0	E-90	\$446	\$446	100.00%	\$0	\$446	\$0	\$446
91	928.100	Regulatory Commission Exp	\$1,553	\$0	\$1,553	E-91	-\$660	\$893	100.00%	\$0	\$893	\$0	\$893
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	\$985	\$0	\$985	E-93	-\$125	\$860	100.00%	\$0	\$860	\$0	\$860
94	930.200	Misc. General Expense	\$34,079	\$0	\$34,079	E-94	-\$4,500	\$29,579	100.00%	\$0	\$29,579	-\$311	\$29,890
95	930.300	Research & Development	\$0	\$0	\$0	E-95	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
96	931.000	Rents -AG	\$3,706	\$0	\$3,706	E-96	\$153	\$3,859	100.00%	\$0	\$3,859	\$0	\$3,859
97	932.000	Mtce of General Plant	\$3,561	\$0	\$3,561	E-97	\$0	\$3,561	100.00%	\$0	\$3,561	\$0	\$3,561
98		TOTAL ADMIN. & GENERAL EXPENSES	\$776,460	\$617,361	\$159,099		-\$6,347	\$770,113		-\$138,856	\$631,257	\$478,095	\$153,162
99		DEPRECIATION EXPENSE											
100	403.000	Depreciation Expense, Dep. Exp.	\$350,059	See note (1)	See note (1)	E-100	See note (1)	\$350,059	100.00%	\$131,141	\$481,200	See note (1)	See note (1)
101	403.100	Depreciation on CIAC	\$0			E-101		\$0	100.00%	-\$61,451	-\$61,451		
102	403.200	Cost of Removal	\$0			E-102		\$0	100.00%	\$0	\$0		
103		TOTAL DEPRECIATION EXPENSE	\$350,059	\$0	\$0		\$0	\$350,059		\$69,690	\$419,749	\$0	\$0
104		OTHER OPERATING EXPENSES											
105	403.900	Amortization - Other UP	\$1,975	\$0	\$1,975	E-105	\$0	\$1,975	100.00%	\$0	\$1,975	\$0	\$1,975
106	404.000	Amortization - Intangible Fin	\$2,479	\$0	\$2,479	E-106	\$0	\$2,479	100.00%	\$0	\$2,479	\$0	\$2,479
107	408.000	PSC Assessment - Water	\$15,206	\$0	\$15,206	E-107	\$3,913	\$19,119	100.00%	\$0	\$19,119	\$0	\$19,119
108	0.000	Property Taxes	\$162,271	\$0	\$162,271	E-108	\$32,980	\$195,251	100.00%	\$0	\$195,251	\$0	\$195,251
109	0.000	FICA	\$19,416	\$0	\$19,416	E-109	-\$81	\$19,335	100.00%	\$0	\$19,335	-\$81	\$19,416
110	0.000	FUTA	\$508	\$0	\$508	E-110	\$0	\$508	100.00%	\$0	\$508	\$0	\$508
111	408.000	SUTA	\$1,012	\$0	\$1,012	E-111	\$0	\$1,012	100.00%	\$0	\$1,012	\$0	\$1,012
112	408.000	Other Taxes & Licenses	\$1,262	\$0	\$1,262	E-112	\$0	\$1,262	100.00%	\$0	\$1,262	\$0	\$1,262
113	408.000	Gross Receipt Taxes	\$0	\$0	\$0	E-113	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
114		TOTAL OTHER OPERATING EXPENSE	\$204,129	\$0	\$204,129		\$36,812	\$240,941		\$0	\$240,941	-\$81	\$241,022
115		TOTAL OPERATING & MAINT. EXPENSE	\$1,997,052	\$890,567	\$756,426		\$109,136	\$2,106,188		\$69,166	\$2,037,022	\$781,230	\$836,043
116		NET INCOME BEFORE TAXES	\$568,173					\$459,037		\$642,826	\$1,101,863		
117		INCOME TAXES											
118	409.000	Current Income Taxes	\$0	See note (1)	See note (1)	E-118	See note (1)	\$0	100.00%	\$207,189	\$207,189	See note (1)	See note (1)
119		TOTAL INCOME TAXES	\$0					\$0		\$207,189	\$207,189		
120		DEFERRED INCOME TAXES											
121	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$76,151	See note (1)	See note (1)	E-121	See note (1)	\$76,151	100.00%	-\$46,632	\$29,519	See note (1)	See note (1)
122	412.000	Amortization of Deferred ITC	-\$385			E-122		-\$385	100.00%	\$385	\$0		
123		TOTAL DEFERRED INCOME TAXES	\$75,766					\$75,766		-\$46,247	\$29,519		
124		NET OPERATING INCOME	\$492,407					\$383,271		\$481,884	\$865,156		

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

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<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
Rev-2	Residential	461.100	\$0	\$0	\$0	\$0	\$309,401	\$309,401
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$309,401	
	2. To Normalize & Annualize Revenue		\$0	\$0		\$0	\$0	
Rev-3	Commercial	461.200	\$0	\$0	\$0	\$0	\$152,289	\$152,289
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	\$152,289	
	2. To Include Corporate Allocation		\$0	\$0		\$0	\$0	
Rev-4	Industrial	461.300	\$0	\$0	\$0	\$0	\$13,488	\$13,488
	1. To Annualize Industrial Revenue		\$0	\$0		\$0	\$13,488	
	2. To Normalize Revenues		\$0	\$0		\$0	\$0	
Rev-5	Private Fire	462.000	\$0	\$0	\$0	\$0	\$12,228	\$12,228
	2. To Normalize Revenues (Boateng)		\$0	\$0		\$0	\$12,228	
Rev-7	Public Authorities	464.000	\$0	\$0	\$0	\$0	\$53,586	\$53,586
	1. To Normalize Revenues (Boateng)		\$0	\$0		\$0	\$53,586	
Rev-8	Sales for Resale	466.000	\$0	\$0	\$0	\$0	\$44,409	\$44,409
	1. To Normalize Revenues (Boateng)		\$0	\$0		\$0	\$44,409	

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Rev-10	Misc. Unmetered Revenues	468.000	\$0	\$0	\$0	\$0	-\$12,794	-\$12,794
	To Remove Unbilled Revenues (Boateng)		\$0	\$0		\$0	-\$12,794	
Rev-11	Miscellaneous Service Revenues	469.000	\$0	\$0	\$0	\$0	\$1,053	\$1,053
	1. Corporate Revs for AWR Water-Line Protect (PRH)		\$0	\$0		\$0	\$1,053	
E-3	Labor & Exp Oper - Labor & Misc	601.000	\$385	\$0	\$385	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$385	\$0		\$0	\$0	
E-5	Misc Exp Oper - Fuel & Power	603.100	\$0	\$11,717	\$11,717	\$0	\$0	\$0
	1. To Annualize Fuel & Power Expense (Foster)		\$0	\$11,717		\$0	\$0	
E-12	Wells & Springs Mtce	614.000	\$302	\$0	\$302	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$302	\$0		\$0	\$0	
E-21	Pumping Expense - Labor	624.000	\$24	\$0	\$24	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$24	\$0		\$0	\$0	
E-31	Chemicals - WTE	641.000	\$0	\$1,809	\$1,809	\$0	\$0	\$0
	1. To Annualize Chemical Expense (Boateng)		\$0	\$1,809		\$0	\$0	

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Sponsor: Paul R. Harrison
Date: 8/16/2008
Time: 12:46 PM
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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
E-32	Operation Labor & Expenses - WTE	642.000	\$2,968	\$0	\$2,968	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$2,968	\$0		\$0	\$0	
E-33	Misc Expenses - Fuel & Power	643.100	\$0	\$4,839	\$4,839	\$0	\$0	\$0
	1. To Annualize Fuel & Power Expense (Foster)		\$0	\$4,839		\$0	\$0	
E-37	Supervision & Engineering Mtce WT	650.000	\$102	\$0	\$102	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$102	\$0		\$0	\$0	
E-38	Structure & Improvement - Labor & Mtce	651.000	\$547	\$0	\$547	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$547	\$0		\$0	\$0	
E-39	WT Equipment Mtce. - Labor & Mtce	652.000	\$1,345	\$0	\$1,345	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$1,345	\$0		\$0	\$0	
E-44	Trans & Distr Lines Exp - Labor & Misc	662.000	\$10,625	\$0	\$10,625	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$10,625	\$0		\$0	\$0	
E-45	Meter Expenses	663.000	\$2,613	\$0	\$2,613	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$2,613	\$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
E-46	Customer Installations Exp - Labor & Misc	664.000	\$624	\$0	\$624	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$624	\$0		\$0	\$0	
E-47	Misc. Expenses - Labor & Misc	665.100	\$2,031	\$0	\$2,031	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$2,031	\$0		\$0	\$0	
E-48	Misc. T&D Exp-Fuel & Power	666.200	\$0	\$6,576	\$6,576	\$0	\$0	\$0
	1. To Annualize Fuel & Power Expense (Foster)		\$0	\$6,576		\$0	\$0	
E-52	Dist. Reservoirs & Standpipes	672.000	\$79	\$0	\$79	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$79	\$0		\$0	\$0	
E-53	TD Main - Labor & Mtce	673.000	\$1,009	\$0	\$1,009	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$1,009	\$0		\$0	\$0	
E-55	Services	675.000	\$677	\$0	\$677	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$677	\$0		\$0	\$0	
E-56	Meters - Labor & Mtce	676.000	\$298	\$0	\$298	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$298	\$0		\$0	\$0	
E-57	Hydrants - Labor & Mtce	677.000	\$888	\$0	\$888	\$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 Payroll (Eaves)		\$888	\$0		\$0	\$0	
E-58	Misc Plant Mtce - Labor & Mtce	678.000	\$0	\$18,019	\$18,019	\$0	\$0	\$0
	1. To Annualize Tank Painting Expense (Bolin)		\$0	\$18,019		\$0	\$0	
E-62	Meter Reading Expenses - Labor & Misc	902.100	\$4,511	\$0	\$4,511	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$4,511	\$0		\$0	\$0	
E-64	Cust Rec & Collection Exp - Labor & Acctg	903.000	\$445	\$5,156	\$5,601	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$445	\$0		\$0	\$0	
	2. To Annualize Postage Expense (Foster)		\$0	\$5,156		\$0	\$0	
E-65	Uncollectible Accounts - CAE	904.000	\$0	\$396	\$396	\$0	\$0	\$0
	1. To Annualize Uncollectible Accounts (Boateng)		\$0	\$396		\$0	\$0	
E-66	Misc Cust Accts Exp - Labor & Acctg	905.100	\$537	\$0	\$537	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$537	\$0		\$0	\$0	
E-67	Misc Cust Accts Exp - Fuel & Power	905.200	\$0	\$149	\$149	\$0	\$0	\$0
	1. To Annualize Fuel & Power Expense (Foster)		\$0	\$149		\$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
E-76	Admin. & General Salaries	920.000	\$2,697	\$0	\$2,697	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$4,585	\$0		\$0	\$0	
	2. To Remove Payroll Related Lobbying (Bolin)		-\$1,493	\$0		\$0	\$0	
	3. To Normalize Overtime (Eaves)		-\$367	\$0		\$0	\$0	
	4. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$28	\$0		\$0	\$0	
E-77	Other Supplies & Exp - Fuel & Power	921.100	\$0	\$256	\$256	\$0	\$0	\$0
	1. To Annualize Fuel & Power Expense (Foster)		\$0	\$256		\$0	\$0	
E-79	Misc. Office Expense - Other Supplies	921.300	\$0	\$1,082	\$1,082	\$0	\$0	\$0
	1. To Annualize Regulatory Asset Expense (Eaves)		\$0	\$1,331		\$0	\$0	
	2. To Annualize Telephone Expense (Foster)		\$0	-\$232		\$0	\$0	
	3. To Remove Disallowed Dues & Donations (Foster)		\$0	-\$17		\$0	\$0	
E-80	Outside Services - Mgt Fees	923.100	\$0	\$0	\$0	-\$138,856	\$0	-\$138,856
	1. To Adjust Belleville Lab Allocation Costs (Harrison)		\$0	\$0		-\$4,371	\$0	
	2. To Adjust Corporate Svc Company Mgt Fees (PRH)		\$0	\$0		-\$53,776	\$0	
	3. To Adjust Corporate Svc Company Mgt Fees (PRH)		\$0	\$0		-\$80,709	\$0	
E-82	Outside Services - Mtce Exp	923.300	\$0	-\$2,900	-\$2,900	\$0	\$0	\$0

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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 Remove Pre-tracker Costs (Bolin)		\$0	-\$2,900		\$0	\$0	
E-88	Pensions	926.200	-\$6,806	\$0	-\$6,806	\$0	\$0	\$0
	1. To Annualize Pensions Expense (Eaves)		-\$6,806	\$0		\$0	\$0	
E-89	Employee Pension & Benefits - Misc	926.300	\$4,010	\$0	\$4,010	\$0	\$0	\$0
	1. To Remove Benefits Related to Lobbying (Bolin)		-\$140	\$0		\$0	\$0	
	2. To Annualize OPEB Expense (Eaves)		\$4,150	\$0		\$0	\$0	
E-90	Franchise Requirements	927.000	\$0	\$446	\$446	\$0	\$0	\$0
	1. To Annualize Corporate Franchise Tax (Foster)		\$0	\$446		\$0	\$0	
E-91	Regulatory Commission Exp	928.100	\$0	-\$660	-\$660	\$0	\$0	\$0
	1. To Adjust Rate Case Expense (Eaves)		\$0	-\$660		\$0	\$0	
E-93	Goodwill Advertising Exp	930.100	\$0	-\$125	-\$125	\$0	\$0	\$0
	1. To Remove Disallowed Advertising Expense (Foster)		\$0	-\$125		\$0	\$0	
E-94	Misc. General Expense	930.200	-\$311	-\$4,189	-\$4,500	\$0	\$0	\$0
	1. To Annualize Transportation Expense (Eaves)		\$0	-\$1,727		\$0	\$0	
	2. To Remove Lobbying Expense (Bolin)		-\$311	\$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
	3. To Remove Disall. Ad, Promotion & Contrib. (Foster)		\$0	-\$456		\$0	\$0	
	4. To Removed Disallowed Dues & Donations (Foster)		\$0	-\$2,006		\$0	\$0	
E-96	Rents -AG	931.000	\$0	\$153	\$153	\$0	\$0	\$0
	1. To Annualize Building Lease Expense (Eaves)		\$0	\$526		\$0	\$0	
	2. To Annualize Equipment Lease Expense (Eaves)		\$0	-\$373		\$0	\$0	
E-100	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$131,141	\$131,141
	To Annualize Depreciation Expense		\$0	\$0		\$0	\$131,141	
	2. To Annualize Transportation & Power Equipment		\$0	\$0		\$0	\$0	
E-101	Depreciation on CIAC	403.100	\$0	\$0	\$0	\$0	-\$61,451	-\$61,451
	1. To Annualize Depreciation on CIAC (Eaves)		\$0	\$0		\$0	-\$61,451	
E-107	PSC Assessment - Water	408.000	\$0	\$3,913	\$3,913	\$0	\$0	\$0
	1. To Annualize PSC Assessment (Bolin)		\$0	\$3,913		\$0	\$0	
E-108	Property Taxes		\$0	\$32,980	\$32,980	\$0	\$0	\$0
	1. To Annualize Property Tax Expense (Foster)		\$0	\$32,980		\$0	\$0	
E-109	FICA		-\$81	\$0	-\$81	\$0	\$0	\$0

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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 Remove Payroll Tax Related to Lobbying (Bolin)		-\$81	\$0		\$0	\$0	
E-118	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	\$207,189	\$207,189
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$207,189	
E-121	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	-\$46,632	-\$46,632
	1. To Adjust Deferred Income Taxes (Harrison)		\$0	\$0		\$0	-\$46,632	
E-122	Amortization of Deferred ITC	412.000	\$0	\$0	\$0	\$0	\$385	\$385
	1. To Adjust Deferred ITC (Harrison)		\$0	\$0		\$0	\$385	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$573,660	\$573,660
Total Operating & Maint. Expense			\$29,519	\$79,617	\$109,136	-\$138,856	\$69,690	-\$69,166

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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		\$865,155	\$1,107,404	\$1,138,926	\$1,170,595
2	ADD TO NET OPERATING INCOME					
3	Current Income Taxes		\$207,189	\$358,128	\$377,769	\$397,501
4	Deferred Income Taxes from Inc. Statement					
5	Deferred Income Tax Expense		\$29,519	\$29,519	\$29,519	\$29,519
6	ITC Amortization		\$0	\$0	\$0	\$0
7	TOTAL NET INCOME BEFORE TAXES		\$1,101,863	\$1,495,051	\$1,546,214	\$1,597,615
8	ADD TO NET INCOME BEFORE TAXES					
9	Book Depreciation Expense		\$419,749	\$419,749	\$419,749	\$419,749
10	Misc. Non-deductible Expenses		\$525	\$525	\$525	\$525
11	TOTAL ADD TO NET INCOME BEFORE TAXES		\$420,274	\$420,274	\$420,274	\$420,274
12	SUBT. FROM NET INC. BEFORE TAXES					
13	Interest Expense calculated at the Rate of	3.4040%	\$501,410	\$501,410	\$501,410	\$501,410
14	Tax Straight-Line Depreciation		\$419,749	\$419,749	\$419,749	\$419,749
15	Excess Tax Depreciation		\$61,265	\$61,265	\$61,265	\$61,265
16	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$982,424	\$982,424	\$982,424	\$982,424
17	NET TAXABLE INCOME		\$539,713	\$932,901	\$984,064	\$1,035,465
18	PROVISION FOR FED. INCOME TAX					
19	Net Taxable Inc. - Fed. Inc. Tax		\$539,713	\$932,901	\$984,064	\$1,035,465
20	Deduct Missouri Income Tax at the Rate of	100.000%	\$28,137	\$48,635	\$51,302	\$53,982
21	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
22	Federal Taxable Income - Fed. Inc. Tax		\$511,576	\$884,266	\$932,762	\$981,483
23	Federal Income Tax at the Rate of	35.000%	\$179,052	\$309,493	\$326,467	\$343,519
24	PROVISION FOR MO. INCOME TAX					
25	Net Taxable Income - MO. Inc. Tax		\$539,713	\$932,901	\$984,064	\$1,035,465
26	Deduct Federal Income Tax at the Rate of	50.000%	\$89,526	\$154,747	\$163,234	\$171,760
27	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
28	Missouri Taxable Income - MO. Inc. Tax		\$450,187	\$778,154	\$820,830	\$863,705
29	Missouri Income Tax at the Rate of	6.250%	\$28,137	\$48,635	\$51,302	\$53,982
30	PROVISION FOR CITY INCOME TAX					
31	Net Taxable Income - City Inc. Tax		\$539,713	\$932,901	\$984,064	\$1,035,465
32	Deduct Federal Income Tax - City Inc. Tax		\$179,052	\$309,493	\$326,467	\$343,519
33	Deduct Missouri Income Tax - City Inc. Tax		\$28,137	\$48,635	\$51,302	\$53,982
34	City Taxable Income		\$332,524	\$574,773	\$606,295	\$637,964
35	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
36	SUMMARY OF CURRENT INCOME TAX					
37	Federal Income Tax		\$179,052	\$309,493	\$326,467	\$343,519
38	State Income Tax		\$28,137	\$48,635	\$51,302	\$53,982
39	City Income Tax		\$0	\$0	\$0	\$0
40	TOTAL SUMMARY OF CURRENT INCOME TAX		\$207,189	\$358,128	\$377,769	\$397,501
41	DEFERRED INCOME TAXES					
42	Deferred Investment Tax Credit		\$0	\$0	\$0	\$0
43	Deferred Income Tax		\$29,519	\$29,519	\$29,519	\$29,519
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		\$29,519	\$29,519	\$29,519	\$29,519

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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
50	TOTAL INCOME TAX			\$236,708	\$387,647	\$407,288
						\$427,020

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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%

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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	6,167	73,982	\$648,989	387,038,700	\$1,031,969	\$1,680,958
Commercial Revenue Feeders, Totals	633	7,574	\$117,424	180,336,645	\$506,420	\$623,844
Industrial Revenue Feeders, Totals	20	218	\$8,295	29,807,000	\$61,811	\$70,106
Test	0	0	\$0	0	\$0	\$0
Total Revenue Feeders	6,820	81,774	\$774,708	597,182,345	\$1,600,200	\$2,374,908

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

	<u>B</u>	<u>C</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>
Meter Size	Annualized Customers	Bills Per Year	Total Customer Bills	Annual Customer Charge Revenues	Annualized Water Usage	Annualized Volumetric Revenues	Total Annualized Revenues
5/8"	6,137	12	73,644	\$642,912	0	\$0	\$642,912
3/4"	3	12	36	\$402	0	\$0	\$402
1"	22	12	264	\$4,179	0	\$0	\$4,179
2"	3	12	36	\$1,496	0	\$0	\$1,496
First 100,000	1	1	1	\$0	385,266,860	\$1,029,317	\$1,029,317
Next 1,900,000	1	1	1	\$0	1,771,840	\$2,652	\$2,652
Total Revenue Feeders	6,167		73,982	\$648,989	387,038,700	\$1,031,969	\$1,680,958

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Warrensburg 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	WAR - RESIDENTIAL										
2	5/8"	6,137	12	73,644	\$8.73	\$642,912	0	0	0.0000	0	\$0
3	3/4"	3	12	36	\$11.17	\$402	0	0	0.0000	0	\$0
4	1"	22	12	264	\$15.83	\$4,179	0	0	0.0000	0	\$0
5	2"	3	12	36	\$41.55	\$1,496	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	385,266,860	385,266,860	2.6717	1,000	\$1,029,317
8	Next 1,900,000	1	1	1	\$0.00	\$0	1,771,840	1,771,840	1.4966	1,000	\$2,652
9	TOTAL WAR - RESIDENTIAL	6,167		73,982		\$648,989		387,038,700			\$1,031,969
10	TOTAL ALL DISTRICTS	6,167		73,982		\$648,989		387,038,700			\$1,031,969

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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"	433	12	5,196	\$45,361	0	\$0	\$45,361
3/4"	7	12	84	\$938	0	\$0	\$938
1"	79	12	948	\$15,007	0	\$0	\$15,007
1 1/2"	27	12	324	\$8,916	0	\$0	\$8,916
2"	82	12	984	\$40,885	0	\$0	\$40,885
3"	2	12	24	\$1,782	0	\$0	\$1,782
8"	1	12	12	\$4,535	0	\$0	\$4,535
First 100,000	1	1	1	\$0	136,121,236	\$428,455	\$428,455
Next 1,900,000	1	1	1	\$0	44,215,409	\$77,965	\$77,965
Total Revenue Feeders	633		7,574	\$117,424	180,336,645	\$506,420	\$623,844

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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	WAR - COMMERCIAL										
2	5/8"	433	12	5,196	\$8.73	\$45,361	0	0	0.0000	0	\$0
3	3/4"	7	12	84	\$11.17	\$938	0	0	0.0000	0	\$0
4	1"	79	12	948	\$15.83	\$15,007	0	0	0.0000	0	\$0
5	1 1/2"	27	12	324	\$27.52	\$8,916	0	0	0.0000	0	\$0
6	2"	82	12	984	\$41.55	\$40,885	0	0	0.0000	0	\$0
7	3"	2	12	24	\$74.25	\$1,782	0	0	0.0000	0	\$0
8	8"	1	12	12	\$377.94	\$4,535	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	136,121,236	136,121,236	3.1476	1,000	\$428,455
11	Next 1,900,000	1	1	1	\$0.00	\$0	44,215,409	44,215,409	1.7633	1,000	\$77,965
12	TOTAL WAR - COMMERCIAL	633		7,574		\$117,424		180,336,645			\$506,420
13	TOTAL ALL DISTRICTS	633		7,574		\$117,424		180,336,645			\$506,420

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

	<u>B</u>	<u>C</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>
Meter Size	Annualized Customers	Bills Per Year	Total Customer Bills	Annual Customer Charge Revenues	Annualized Water Usage	Annualized Volumetric Revenues	Total Annualized Revenues
5/8"	4	12	48	\$419	0	\$0	\$419
1"	4	12	48	\$760	0	\$0	\$760
1 1/2"	1	12	12	\$330	0	\$0	\$330
2"	6	12	72	\$2,992	0	\$0	\$2,992
3"	1	12	12	\$891	0	\$0	\$891
4"	2	12	24	\$2,903	0	\$0	\$2,903
First 100,000	1	1	1	\$0	7,282,153	\$22,618	\$22,618
Next 1,900,000	1	1	1	\$0	22,524,847	\$39,193	\$39,193
Total Revenue Feeders	20		218	\$8,295	29,807,000	\$61,811	\$70,106

Missouri - American Water Company
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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	WAR - INDUSTRIAL										
2	5/8"	4	12	48	\$8.73	\$419	0	0	0.0000	0	\$0
3	1"	4	12	48	\$15.83	\$760	0	0	0.0000	0	\$0
4	1 1/2"	1	12	12	\$27.52	\$330	0	0	0.0000	0	\$0
5	2"	6	12	72	\$41.55	\$2,992	0	0	0.0000	0	\$0
6	3"	1	12	12	\$74.25	\$891	0	0	0.0000	0	\$0
7	4"	2	12	24	\$120.97	\$2,903	0	0	0.0000	0	\$0
8	Consumption Charge:	0	1	0	\$0.00	\$0	0	0	0.0000	0	\$0
9	First 100,000	1	1	1	\$0.00	\$0	7,282,153	7,282,153	3.1059	1,000	\$22,618
10	Next 1,900,000	1	1	1	\$0.00	\$0	22,524,847	22,524,847	1.7400	1,000	\$39,193
11	TOTAL WAR - INDUSTRIAL	20		218		\$8,295		29,807,000			\$61,811
12	TOTAL ALL DISTRICTS	20		218		\$8,295		29,807,000			\$61,811