# **Exhibit No.:**

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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	ng Antanang ang A	<u>B</u> 7.52%	<u>C</u> 7.73%	<u>D</u> . 7.95%
Number	Description	Return	Return	Return
1	Net Orig Cost Rate Base	\$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	<u>C</u> Dollar 'Amount
Nutriber			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	Ē	
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	u	\$80,277,615

Accounting Schedule: 2 Sponsor: Paul R. Harrison Date: 8/16/2008 Time: 12:26 PM Page: 1 of 1

### 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

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	Account #	edit operations	Total Plant	Adjust.	Adjustments	As Adjusted		Jurisdictional Adjustments	MO Adjusted Jurisdictional
Number 1	(Optional)	Plant Account Description	Fidin	Number	Rujusunenus	Flanc	Allocations	Adjustments	adristicuonar
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	\$0 \$103,760
4	303.000	Miscellaneous Intangible Plant	\$82,399	P-4	\$21,361 \$35,192	\$103,760 \$117,591	100.00%	\$0	\$103,780
5			\$02,335		\$55,152	φ117,001			••••••••
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 P-9	\$0 \$0	\$2,098,559	100.00% 100.00%	\$0 \$0	\$2,098,559 \$0
9 10	312.000 313.000	Collecting & Impounding Reservoirs Lake, River and Other Intakes	\$0 \$6,326	P-9 P-10	\$0	\$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	\$0
15	316.200	Supply Mains - Central Plant	\$0 \$0	P-15 P-16	\$0 \$0	\$0 \$0	100.00% 100.00%	\$0	\$0 \$0
16 17	316.300 316.400	Supply Mains - South Plant Supply Mains - Meramec Plant	\$0	P-17	\$0	\$0 \$0	100.00%	\$0	\$0
17	317.000	Other Water Source Plant	\$0	P-18	\$0	\$0	100.00%	\$0	\$0
19	0	TOTAL SOURCE OF SUPPLY PLANT	\$12,918,236		\$0	\$12,918,236		\$0	\$12,918,236
					] ]				
20		PUMPING PLANT	\$0.004	P-21	\$0	\$8,921	100.00%	\$0	\$8,921
21	320.000	Land and Land Rights - PP	\$8,921 \$4,603,287	P-21 P-22	\$0	\$4,603,287	100.00%	\$0	\$4,603,287
22 23	321.000 321.100	Structures and Improvements - PP S & I - Pumps (STL)	\$4,003,287	P-23	\$0	\$0	100.00%	\$0	\$0
23	321.200	S & I - Boosters	\$0	P-24	\$0	\$0	100.00%	\$0	\$0
25	322.000	Boiler Plant Equipment	\$0	P-25	\$0	\$0	100.00%	\$0	\$0
26	323.100	Power Generation Equipment	\$13,332	P-26	\$0	\$13,332	100.00%	\$0	\$13,332
27	323.200	Power Generation Equip Other	\$0	P-27	\$0	\$0 \$0	100.00%	\$0 \$0	\$0 \$0
28	324.000	Steam Pumping Equipment	\$0 \$4,947,485	P-28 P-29	\$0 \$0	\$4,947,485	100.00%	\$0	\$4,947,485
29 30	325.000 325.100	Electric Pumping Equipment Pumping Equipment - Pre '46	\$4,547,485	P-30	\$0 \$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 \$0	\$398,450 \$0
34	326.100	Diesel Pumping Equipment - Stratman	\$0	P-34 P-35	\$0 \$0	\$0 \$0	100.00% 100.00%	\$0	\$0
35	326.200 327.000	Diesel Pumping Equip - Central Hydraulic Pumping Equipment	\$0 \$0	P-35 P-36	\$0	\$0	100.00%	\$0	\$0
36 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	\$41,28 <u>4</u>	100.00%	\$0	\$41,284
39	-	TOTAL PUMPING PLANT	\$10,015,377		\$0	\$10,015,377		\$0	\$10,015,377
				]					
40 41	330.000	WATER TREATMENT PLANT Land and Land Rights - WTP	\$0	P-41	\$0	\$0	100.00%	\$0	\$0
41	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	-	S & I - Central 3	\$0	P-45	\$0	\$0	100.00% 100.00%	\$0 \$0	\$0 \$0
46	331.400	S & I - South Plant	\$0 \$0	P-46 P-47	\$0 \$0	\$0 \$0	100.00%	\$0	\$0
47 48	331.500 332.000	S & I - Meramec 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 \$0
52	332.400	WT Equipment - South Plant	\$0	P-52	\$0 \$0	\$0 \$0	100.00%	\$0 \$0	\$0
53	332.500	WT Equipment - Meramec	\$0 \$1,449,357	P-53 P-54	\$0	\$1,449,357	100.00%	\$0	\$1,449,357
54 55	332.600 332.700	Other P/E Hand Equipment Equipment Filter Media	\$19,482	P-55	\$0	\$19,48 <u>2</u>	100.00%	\$0	\$19,482
55 56		TOTAL WATER TREATMENT PLANT	\$45,544,418		\$2,948	\$45,547,366		\$0	\$45,547,366
E7		TRANSMISSION & DIST. PLANT							
57 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 \$0	\$310,502 \$0		\$0 \$0	\$310,502 \$0
63	342.200	Rsvr & Standpipe - Ground	\$0	P-63	I 04	οφ Οφ	100.00%	1 40	ι <del>φ</del> υ

Accounting Schedule: 3 Sponsor: Keith Foster Date: 8/16/2008 Time: 12:26 PM Page: 1 of 2 1

### 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

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	<u>A</u> Account #		<u>C</u> Total	D Adjust.	÷	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	 MO Adjusted
		Plant Account Description		Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
64	343.000	Trans and Distr Mains - Not Classified	\$0	P-64	\$0	\$0	100.00%	\$0	\$0
65 66	343.110	T & D Mains - 4" & Less T & D Mains - AC 4" (STL)	\$1,049,905 \$0	P-65 P-66	\$0 \$0	\$1,049,905 \$0	100.00% 100.00%	\$0 \$0	\$1,049,905 \$0
66 67	343.120 343.130	T & D Mains - AC 4 (STL)	\$0	P-67	\$0	\$0	100.00%	\$0 \$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	Cl - 10" & Smaller - 1929 - 1956	\$0	P-70	\$0	\$0	100.00%	\$0	\$0
71	343.230	Cl - 10" & Smaller - 1957 - 1993	\$0	P-71	\$0	\$0	100.00%	\$0	\$0
72	343.240	T & D Mains - DI 6-8" (STL)	\$0	P-72	\$0	\$0	100.00%	\$0	\$0
73	343.250	T & D Mains - DI 6-10" (TN)	\$0	P-73	\$0	\$0	100.00%	\$0	\$0
74	343.260	T & D Mains - PL 6-8" (STL)	\$0	P-74	\$0	\$0	100.00%	\$0	\$0
75	343.300	T & D Mains - 10" to 16"	\$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 \$0	\$5,305,362
77	343.320	CI - 12" (STL)	\$0	P-77	\$0	\$0 50	100.00% 100.00%	\$0 \$0	\$0 \$0
78	343.330	CI - 16" (STL)	\$0 \$0	P-78 P-79	\$0 \$0	\$0 \$0	100.00%	\$0 \$0	\$0
79	343.340	T & D Mains - DI 12 (STL)	\$0	P-79	\$0 \$0	\$0 \$0	100.00%	\$0 \$0	\$0
80	343.350	T & D Mains - DI 16 & Greater (STL)	\$0	P-80	\$0	\$0	100.00%	\$0 \$0	\$0
81 82	343.360 343.370	T & D Mains - LJ 20 (STL) T & D Mains - PL 6-12 (STL)	\$0	P-82	\$0	\$0 \$0	100.00%	\$0 \$0	\$0
83	343.370	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	60.440	P-96	\$0	\$8,112	100.00%	\$0	\$8,112
96	389.000	Land and Land Rights - GP	\$8,112 \$204,591	P-96 P-97	\$0	\$204,591	100.00%	\$0 \$0	\$204,591
97	390.000	S & I - Store, Shop & Garage	\$204,591	P-98	\$0	\$204,351	100.00%	\$0	\$0
98	390.100 390.200	S & I - Office S & I - Leasehold	\$0	P-99	\$0	\$0	100.00%	\$0	\$0
99 100	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 \$0	\$198,318
110	392.100	Trans Equip - Hvy Duty Trucks	\$0	P-110	\$0	\$0	100.00%	\$0 \$0	\$0 \$43 746
111	392.200	Trans Equip - Autos	\$32,766	P-111	\$10,980	\$43,746	100.00%	\$0 \$0	\$43,746 \$9,593
112	392.300	Trans Equip - Other	\$9,593	P-112	\$0 \$0	\$9,593 \$173,296	100.00% 100.00%	\$0 \$0	\$173,296
113	393.000	Stores Equipment	\$173,296	P-113 P-114	\$U \$4,956	\$173,296 \$845,926	100.00%	\$0 \$0	\$845,926
114	394.000	Tools, Shop and Garage Equipment	\$840,970 \$0	P-114 P-115	\$4,958	\$045,526 \$0	100.00%	\$0	\$0
115	394.100	Tools, Shop & Garage - Other	\$344,897	P-116	\$0	\$344,897	100.00%	\$0	\$344,897
116	395.000	Laboratory Equipment Laboratory Equipment - Other	\$0	P-117	\$0	\$0	100.00%	\$0	\$0
117 118	395.100 396.000	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	397.000	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
	l				L]				
125		TOTAL PLANT IN SERVICE	\$117,617,758		\$813,582	\$118,431,340		\$17,602	\$118,448,942

Accounting Schedule: 3 Sponsor: Keith Foster Date: 8/16/2008 Time: 12:26 PM Page: 2 of 2 ٦

A Plant Adj.	<u>C</u> Account	<u>D</u> E Total Adjustment Adjustment	<u>E</u> <u>G</u> Total Jurisdictional Jurisdictional
Number Plant In Service Adjustment Description	Number	Amount Amount	Adjustments Adjustments
P-2 Organization	301.000	\$13,831	<b>30</b>
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
		010 C2	
P-42 Structures and Improvements - WTP	331.000	<i>\$</i> 2,540	
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
	342.000	\$400	\$0
	342.000		·
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	<b>\$0</b>
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	343.310	\$6,262	\$0
1. To include Corporate Allocation		\$U,2U2	ψυ
P-92 Hydrants	348.000	\$372	linka <b></b>
1. To Include Corporate Allocation		\$372	\$0
			Accounting Schedule: 4 Sponsor: Keith Foster Date: 8/16/2008 Time: 12:27 PM

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<u>A</u> Plant Adj. Number Pl: P-100 S&I -	B ant In Service Adjustment Description AG	<u>C</u> Account Number 390.300	<u>D</u> <u>E</u> Total Adjustment Adjustment Amount Amount \$678	<u>F</u> <u>G</u> Total Jurisdictional Jurisdictional Adjustments \$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 Comp	uter & Peripheral Equipment	391.100	\$157,000	\$0
1. To	Include Corporate Allocation		\$157,000	\$0
P-104 Comp	uter Software	391.200	\$445,677	\$0
1. To	Include Corporate Allocation		\$445,677	\$0
P-105 Comp	uter Software - Personal	391.300	\$8,644	\$0
1. То	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		<b>\$0</b>
1. To	Include Corporate Allocation		\$2,972	\$0
P-111 Trans	Equip - Autos	392.200	10,980 \$10,980	\$0
1. To	Include Corporate Allocation		\$10,980	\$0
P-114 Tools,	Shop and Garage Equipment	394.000	\$4,956	Recently of the second
1. То	Include Corporate Allocation		\$4,956	\$0
P-119 Comm	unication Equipment - Non Tele	397.000	\$2,789	
1. To	Include Corporate Allocation		\$2,789	\$0
	·	1		Accounting Schedule: 4 Sponsor: Keith Foster Date: 8/16/2008 Time: 12:27 PM

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<u>A</u> Plant Adj. Number	B Plant In Service Adjustment Description	<u>C</u> Account Number	D Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>E</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
P-121	Communication Equip - Tele	397.200	\$2,568	\$2,568	\$0	<b>\$0</b> ] .
P-122	Miscellaneous Equipment	398.000		\$794		ani 1997 - 2017 <b>\$0</b>
	1. To Include Corporate Allocation Total Plant Adjustments		\$794	\$813,582	\$0	\$17,602

Accounting Schedule: 4 Sponsor: Keith Foster Date: 8/16/2008 Time: 12:27 PM Page: 3 of 3

# 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

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Number         Plant Account Description         Unradictional         Rate         Expent           1         301.000         Organization         \$13,831         0.00%           3         302.000         Franchises and Consents         \$0         0.00%           4         303.000         Miscellaneous Intangible Plant         \$103,760         0.00%           5         OURCE OF SUPPLY PLANT         510,2760         0.00%           6         SOURCE OF SUPPLY PLANT         512,056,559         2.45%         \$55           9         312.000         Collecting & Impounding Reservoirs         \$0,326         1.77%           10         313.000         Lake, River and Other Intakes         \$3,5119         1.67%           13         316.000         Supply Mains - Other         \$3,508         1.60%           13         316.000         Supply Mains - Other         \$3,001         1.60%           14         316.000         Supply Mains - Other         \$3,001         1.60%           15         316.200         Supply Mains - South Plant         \$0         1.60%           16         316.200         Supply Mains - South Plant         \$0         1.60%           18         317.000         Other Water Source P	21 <sup>2</sup> 443	A	and a state of the	<u> </u>	D	<u>E</u> *
1         INTANGIBLE PLANT         \$13,831         0.00%           2         301.000         Organization         \$13,831         0.00%           3         302.000         Franchises and Consents         \$0         0.00%           4         303.000         Miscellaneous Intangible Plant         \$103.760         0.00%           5         TOTAL PLANT INTANGIBLE         \$117,591         0.00%           6         SOURCE OF SUPPLY PLANT         \$14,14,424         0.00%           7         310.000         Land and Land Rights - SSP         \$1,414,424         0.00%           8         311.000         Structures and Improvements - SSP         \$2,098,559         2.45%           9         312.000         Colecting & Impounding Reservoirs         \$0         1.25%           10         313.000         Lake, River and Other Intakes         \$35,119         1.67%           12         316.000         Supply Mains - Other         \$0         1.60%           13         316.200         Supply Mains - Other         \$0         1.60%           14         316.200         Supply Mains - South Plant         \$0         1.60%           13         316.000         Structures and Improvements - PP         \$4,603,287				MO Adjusted	Depreciation	Depreciation
2         301.000         Organization         \$13,831         0.00%           3         302.000         Franchises and Consents         \$00         0.00%           4         303.000         Miscellaneous Intangible Plant         \$102,700         0.00%           5         OURCE OF SUPPLY PLANT         \$101,700         0.00%         0.00%           6         SOURCE OF SUPPLY PLANT         \$11,414,424         0.00%         0.00%           7         310.000         Land and Land Rights - SSP         \$1,414,424         0.00%           8         311.000         Structures and Improvements - SSP         \$2,098,559         2.45%         \$5           9         312.000         Collecting & Impounding Reservoirs         \$0,32         1.25%         \$5           10         313.000         Lake River and Other Intakes         \$5,32         1.25%         \$5           13         316.000         Supply Mains - Other         \$3         \$1,65%         \$14           13         316.000         Supply Mains - South Plant         \$0         1.65%         \$20           14         316.000         Supply Mains - South Plant         \$0         1.60%         \$20           15         316.000         Supply Mains - S	Number	Number		Jurisdictional	Rate	Expense 🔤
3         302.000         Franchises and Consents         50         0.00%           4         303.000         Miscellaneous Intangible Plant         \$103.760         0.00%           5         TOTAL PLANT ITANGIBLE         \$117,591         0.00%           6         SOURCE OF SUPPLY PLANT         \$1,414,424         0.00%           7         310.000         Land and Land Rights - SSP         \$1,414,424         0.00%           8         311.000         Structures and Improvements - SSP         \$2,098,559         2.45%         \$5           9         312.000         Collecting & Impounding Reservoirs         \$0         1.25%         \$5           11         314.000         Wells and Springs         \$35,5119         1.67%         \$14           316.100         Supply Mains - Other         \$0         1.60%         \$14           316.200         Supply Mains - Central Plant         \$0         1.60%         \$20           18         317.000         Other Water Source Plant         \$0         1.60%         \$20           20         PUMPING PLANT         \$12,918,236         \$20         \$20         \$20         \$20           21         320.000         Structures and Improvements - PP         \$4,603,287	-					••
4         303.000         Miscellaneous Intangible Plant TOTAL PLANT INTANGBLE         \$103,760         0.00%           5         SOURCE OF SUPPLY PLANT         \$117,591         0.00%           6         SOURCE OF SUPPLY PLANT         \$1,414,424         0.00%           8         311.000         Structures and Improvements - SSP         \$2,098,559         2.45%         \$55           9         312.000         Collecting & Impounding Reservoirs         \$0         1.25%         \$5           10         313.000         Lake, River and Other Intakes         \$6,326         1.77%         \$1           314.000         Wells and Springs         \$35,119         1.67%         \$1         \$316.000         Supply Mains - Other         \$0         1.60%           13         316.000         Supply Mains - Other         \$0         1.60%         \$144           316.000         Supply Mains - South Plant         \$0         1.60%         \$20           16         316.200         Supply Mains - Neramec Plant         \$0         1.60%         \$20           17         316.400         Supply Mains - Neramec Plant         \$0         1.60%         \$20           18         317.000         Cher Water Source Plant         \$0         1.60%			-			\$0
5         TOTAL PLANT INTAÑGIBLE         \$117,591           6         SOURCE OF SUPPLY PLANT         \$1,414,424         0.00%           8         311.000         Structures and Improvements - SSP         \$2,088,559         2.45%           9         312.000         Collecting & Impounding Reservoirs         \$0         1.25%           10         313.000         Lake, River and Other Intakes         \$6,326         1.77%           11         314.000         Wells and Springs         \$35,119         1.67%           12         315.000         Infiltration Galleries and Tunnels         \$0         1.60%           14         316.000         Supply Mains - Other         \$0         1.60%           15         316.200         Supply Mains - South Plant         \$0         1.60%           16         316.200         Supply Mains - South Plant         \$0         1.60%           17         316.400         Supply Mains - South Plant         \$0         1.60%           18         317.000         Structures and Improvements - PP         \$4,603,287         1.73%           20         PUMPING PLANT         \$12,918,236         \$1.73%         \$7           21         320.000         Sult - Boosters         \$0 <td< td=""><td></td><td></td><td></td><td></td><td></td><td>\$0</td></td<>						\$0
6         SOURCE OF SUPPLY PLANT         1,414,424         0.00%           7         310.000         Structures and Improvements - SSP         \$2,098,559         2,45%         \$55           9         312.000         Collecting & Impounding Reservoirs         \$50         1.25%         \$51           10         313.000         Lake, River and Other Intakes         \$53,519         1.67%         \$17%           11         314.000         Wells and Springs         \$33,119         1.67%         \$14           12         315.000         Infitration Galleries and Tunnels         \$0         1.67%         \$14           13         16.000         Supply Mains - Other         \$0         1.60%         \$14           14         316.000         Supply Mains - Central Plant         \$0         1.60%         \$16           16         316.300         Supply Mains - Meramec Plant         \$0         1.60%         \$200           19         TOTAL SOURCE OF SUPPLY PLANT         \$12,918,236         \$21,000         \$1,00%         \$220           20         PUMPING PLANT         \$12,918,236         \$1,73%         \$7           21         320,000         S & 1 - Pumpis (STL)         \$0         1.73%         \$7	-	303.000			0.00%	\$0
7         310.000         Land and Land Rights - SSP         \$1,414,424         0.00%           8         311.000         Structures and Improvements - SSP         \$2,098,559         2,45%         \$5           9         312.000         Collecting & Impounding Reservoirs         \$0         1.25%         \$1           11         313.000         Lake, River and Other Intakes         \$6,326         1.77%         \$1           12         316.000         Supply Mains         \$35,119         1.67%         \$14           13         16.000         Supply Mains - Other         \$20         \$1.60%         \$14           14         316.400         Supply Mains - Central Plant         \$0         1.60%         \$160%           16         316.300         Supply Mains - Central Plant         \$0         1.60%         \$20           17         316.400         Supply Mains - South Plant         \$0         1.60%         \$20           18         317.000         Other Water Source Plant         \$12,918,236         \$20         \$20           20         PUMPING PLANT         \$12,918,236         \$20         \$21,332         \$20,00%         \$22         \$21,000         Structures and Improvements - PP         \$4,603,287         1.73%         <	5		TOTAL PLANT INTANGIBLE	\$117,591		\$0
8         311.000         Structures and Improvements - SSP         \$2,098,559         2.45%         \$5           9         312.000         Collecting & Impounding Reservoirs         \$0         1.25%         \$1           10         313.000         Lake, River and Other Intakes         \$6,326         1.77%         \$1           11         314.000         Wells and Springs         \$35,119         1.67%         \$1           12         315.000         Infiltration Galleries and Tunnels         \$0         1.67%         \$14           13         316.000         Supply Mains - Other         \$0         1.60%         \$14           16         316.200         Supply Mains - South Plant         \$0         1.60%         \$20           19         TOTAL SOURCE OF SUPPLY PLANT         \$12,918,236         \$20         \$20           20         PUMPING PLANT         \$12,918,236         \$20         \$20           21         320.000         Land and Land Rights - PP         \$4,603,287         1.73%         \$27           23         321.000         S & I - Pumps (SL)         \$0         1.73%         \$32         \$22.00%           24         321.000         S & I - Pumps (SL)         \$0         1.73%         \$24	6		-			
9         312.000         Collecting & Impounding Reservoirs         \$0         1.25%           10         313.000         Lake, River and Other Intakes         \$6,326         1.77%           11         314.000         Wells and Springs         \$335,119         1.67%           12         315.000         Infiltration Galleries and Tunnels         \$0         1.67%           13         316.000         Supply Mains - Other         \$0         1.60%           14         316.100         Supply Mains - Other         \$0         1.60%           15         316.200         Supply Mains - Central Plant         \$0         1.60%           16         316.300         Supply Mains - South Plant         \$0         1.60%           17         316.400         Supply Mains - Meramee Plant         \$0         1.60%           19         TOTAL SOURCE OF SUPPLY PLANT         \$12,918,236         \$20           20         PUMPING PLANT         \$0         1.73%         \$7           23         321.000         S& I - Pumps (STL)         \$0         1.73%         \$7           23         321.000         S& I - Boosters         \$0         0.00%         \$22000           24         321.200         S & I - Boost			-			\$0
10         313.000         Lake, River and Other Imakes         \$6,326         1.77%           11         314.000         Wells and Springs         \$35,119         1.67%           12         315.000         Inifitration Galleries and Tunnels         \$0         1.67%           13         316.000         Supply Mains         \$9,363,808         1.60%           14         316.000         Supply Mains - Other         \$0         1.60%           15         316.200         Supply Mains - Central Plant         \$0         1.60%           16         316.300         Supply Mains - South Plant         \$0         1.60%           18         317.000         Other Water Source Plant         \$0         1.60%           19         TOTAL SOURCE OF SUPPLY PLANT         \$12,918,236         \$20           20         PUMPING PLANT         \$12,918,236         \$32,100           21         320.000         Land and Land Rights - PP         \$4,603,287         1.73%           23         321.000         Structures and Improvements - PP         \$4,603,287         1.73%           23         322.000         Boiler Plant Equipment         \$0         2.00%           23.100         Power Generation Equip Other         \$0 <t< td=""><td></td><td></td><td>•</td><td></td><td></td><td>\$51,415</td></t<>			•			\$51,415
11       314.000       Wells and Springs       \$35,119       1.67%         12       315.000       Infiltration Galleries and Tunnels       \$0       1.67%         13       316.000       Supply Mains - Other       \$0       1.60%         14       316.100       Supply Mains - Other       \$0       1.60%         15       316.200       Supply Mains - Central Plant       \$0       1.60%         16       316.300       Supply Mains - Meramec Plant       \$0       1.60%         18       317.000       Other Water Source Plant       \$0       1.60%         19       TOTAL SOURCE OF SUPPLY PLANT       \$12,918,236       \$20         20       PUMPING PLANT       \$12,918,236       \$20         21       320.000       Land and Land Rights - PP       \$8,921       0.00%         22       321.000       Structures and Improvements - PP       \$4,603,287       1.73%       \$7         23       321.000       Stal - Boosters       \$0       1.73%       \$7         23       321.000       Stal - Boosters       \$0       0.00%       \$2         24       322.000       Boiler Plant Equipment       \$13,332       2.00%       \$2       \$2       \$2       \$2 <td></td> <td>1</td> <td></td> <td></td> <td></td> <td>\$0</td>		1				\$0
12       315.000       Infiltration Galleries and Tunnels       \$0       1.67%         13       316.000       Supply Mains       \$9,363,808       1.60%         14       316.100       Supply Mains - Other       \$0       1.60%         15       316.200       Supply Mains - Central Plant       \$0       1.60%         16       316.200       Supply Mains - Central Plant       \$0       1.60%         17       316.400       Supply Mains - Meramec Plant       \$0       1.60%         18       317.000       Other Water Source Plant       \$0       4.00%         20       PUMPING PLANT       \$12,918,236       \$20         21       320.000       Land and Land Rights - PP       \$8,921       0.00%         22       321.000       Structures and Improvements - PP       \$4,603,287       1.73%         23       321.000       S & I - Pumps (STL)       \$0       1.73%         24       321.200       S & I - Pumps (STL)       \$0       2.00%         25       322.000       Boiler Plant Equipment       \$13,332       2.00%         26       323.100       Power Generation Equip Other       \$0       2.00%         27       323.200       Power Generation Equip						\$112
13         316.000         Supply Mains         \$9,363,808         1.60%         \$14           14         316.000         Supply Mains - Other         \$0         1.60%         \$16           15         316.200         Supply Mains - Central Plant         \$0         1.60%         \$16           16         316.200         Supply Mains - Meramec Plant         \$0         1.60%         \$0           16         316.400         Supply Mains - Meramec Plant         \$0         1.60%         \$0           18         317.000         Other Water Source Plant         \$0         4.00%         \$20           20         PUMPING PLANT         \$12,918,236         \$20         \$21         320.000         Structures and Improvements - PP         \$4,603,287         1.73%         \$7           23         321.000         St I - Boosters         \$0         1.73%         \$7           23         321.000         St I - Boosters         \$0         1.73%         \$7           23         321.000         Stal - Boosters         \$0         1.73%         \$7           23         322.000         Boiler Plant Equipment         \$13,332         2.00%         \$2           24         321.200         Steam Pumping Equ		314.000		1 1		\$586
14         316.100         Supply Mains - Other         \$0         1.60%           15         316.200         Supply Mains - Central Plant         \$0         1.60%           16         316.300         Supply Mains - South Plant         \$0         1.60%           17         316.400         Supply Mains - Meramec Plant         \$0         1.60%           18         317.000         Other Water Source Plant         \$0         1.60%           19         TOTAL SOURCE OF SUPPLY PLANT         \$12,918,236         \$20           20         PUMPING PLANT         \$12,918,236         \$20           21         320.000         S & I - Pumps (STL)         \$0         1.73%           23         321.100         S & I - Pumps (STL)         \$0         1.73%           24         321.200         S & I - Boosters         \$0         2.00%           25         322.000         Boiler Plant Equipment         \$13,332         2.00%           26         323.100         Power Generation Equip Other         \$0         2.00%           28         324.000         Steam Pumping Equipment         \$13,332         2.00%           29         325.000         Electric Pumping Equipment         \$338,450         2.44%	12	315.000				\$0
15         316.200         Supply Mains - Central Plant         \$0         1.60%           16         316.300         Supply Mains - South Plant         \$0         1.60%           17         316.400         Supply Mains - Meramec Plant         \$0         1.60%           18         317.000         Other Water Source Plant         \$0         4.00%           19         TOTAL SOURCE OF SUPPLY PLANT         \$12,918,236         \$20           20         PUMPING PLANT         \$12,918,236         \$321,000           21         320.000         Land and Land Rights - PP         \$4,603,287         1.73%           23         321,100         S & I - Pumps (STL)         \$0         1.73%           24         322,000         Boiler Plant Equipment         \$0         2.00%           25         322,000         Boiler Plant Equipment         \$0         2.00%           26         323,100         Power Generation Equipment         \$13,332         2.00%           27         323,200         Power Generation Equipment         \$0         0.00%           28         324,000         Steam Pumping Equipment         \$0         2.00%           28         324,000         Steam Pumping Equipment         \$0	13	316.000	Supply Mains			\$149,821
16         316.300         Supply Mains - South Plant         \$0         1.60%           17         316.400         Supply Mains - Meramec Plant         \$0         1.60%           18         317.000         Other Water Source Plant         \$0         4.00%           19         TOTAL SOURCE OF SUPPLY PLANT         \$12,918,236         \$20           20         PUMPING PLANT         \$12,918,236         \$20           21         320.000         Structures and Improvements - PP         \$4,603,287         1.73%           23         321.100         S & I - Pumps (STL)         \$0         1.73%           24         322.000         Boiler Plant Equipment         \$0         2.00%           25         322.000         Boiler Plant Equipment         \$0         2.00%           26         323.100         Power Generation Equip Other         \$0         2.00%           28         324.000         Steam Pumping Equipment         \$0         0.00%           28         325.000         Electric Pumping Equipment         \$0         2.44%           31         325.200         Pumping Equipment - Pre '46         \$0         2.44%           32         325.000         Diesel Pumping Equipment - Stratman         \$0	14	316.100				\$0
17         316.400         Supply Mains - Meramec Plant         \$0         1.60%           18         317.000         Other Water Source Plant         \$0         4.00%         \$20           19         TOTAL SOURCE OF SUPPLY PLANT         \$12,918,236         \$20         \$20           20         PUMPING PLANT         \$12,918,236         \$20         \$21,000         Structures and Improvements - PP         \$4,603,287         1.73%         \$57           23         321,100         S & I - Pumps (STL)         \$0         1.73%         \$57           24         321,200         S & I - Boosters         \$0         1.73%         \$57           25         322,000         Boiler Plant Equipment         \$13,332         2.00%         \$26           26         323,100         Power Generation Equip Other         \$0         2.00%         \$28           28         324.000         Steam Pumping Equipment         \$4,947,485         2.44%         \$12           30         325.100         Pumping Equipment - Post '46         \$0         2.44%         \$12           31         326.000         Diesel Pumping Equipment - Stratman         \$0         2.44%         \$13           326.100         Diesel Pumping Equipment - Stratman	15	316.200	Supply Mains - Central Plant	\$0	1.60%	\$0
18         317.000         Other Water Source Plant         \$0         4.00%           19         TOTAL SOURCE OF SUPPLY PLANT         \$12,918,236         \$20           20         PUMPING PLANT         \$12,918,236         \$20           21         320.000         Land and Land Rights - PP         \$8,921         0.00%           22         321.000         Structures and Improvements - PP         \$4,603,287         1.73%         \$7           23         321.100         S & I - Pumps (STL)         \$0         1.73%         \$7           24         321.200         S & I - Boosters         \$0         1.73%         \$7           25         322.000         Boiler Plant Equipment         \$13,332         2.00%         \$2           26         323.100         Power Generation Equip Other         \$0         0.00%         \$2           28         324.000         Steam Pumping Equipment         \$4,947,485         2.44%         \$12           30         325.100         Pumping Equipment - Post '46         \$0         2.44%         \$12           31         325.200         Pumping Equipment - Stratman         \$0         2.44%         \$12           31         326.000         Diesel Pumping Equipment <t< td=""><td>16</td><td>316.300</td><td>Supply Mains - South Plant</td><td>\$0</td><td>1.60%</td><td>\$0</td></t<>	16	316.300	Supply Mains - South Plant	\$0	1.60%	\$0
19         TOTAL SOURCE OF SUPPLY PLANT         \$12,918,236         \$20           20         PUMPING PLANT         \$12,918,236         \$20           21         320.000         Structures and Improvements - PP         \$4,603,287         1.73%         \$7           23         321.000         Structures and Improvements - PP         \$4,603,287         1.73%         \$7           23         321.100         S & I - Pumps (STL)         \$0         1.73%         \$7           24         321.200         S & I - Boosters         \$0         1.73%         \$7           25         322.000         Boiler Plant Equipment         \$13,332         2.00%         \$2           26         323.400         Power Generation Equipment         \$13,332         2.00%         \$2           28         324.000         Steam Pumping Equipment         \$4,947,485         2.44%         \$12           30         325.000         Pumping Equipment - Post '46         \$0         2.44%         \$12           31         325.200         Pumping Equipment - Stratman         \$0         2.44%         \$14           32         326.000         Diesel Pumping Equipment - Stratman         \$0         2.44%         \$14         326.100         Diesel Pumpin	17	316.400	Supply Mains - Meramec Plant	\$0	1.60%	\$0
20         PUMPING PLANT         \$8,921         0.00%           21         320.000         Land and Land Rights - PP         \$8,921         0.00%           22         321.000         Structures and Improvements - PP         \$4,603,287         1.73%         \$7           23         321.100         S & I - Pumps (STL)         \$0         1.73%         \$7           24         321.200         S & I - Boosters         \$0         1.73%         \$7           25         322.000         Boiler Plant Equipment         \$13,332         2.00%           26         323.100         Power Generation Equip Other         \$0         2.00%           27         323.200         Power Generation Equip Other         \$0         0.00%           28         324.000         Steam Pumping Equipment         \$0         0.00%           29         325.000         Electric Pumping Equipment         \$0         2.44%           31         325.200         Pumping Equipment - Pre '46         \$0         2.44%           32         325.000         Diesel Pumping Equipment - Booster         \$0         2.44%           33         326.000         Diesel Pumping Equipment         \$398,450         2.44%           33 <td< td=""><td>18</td><td>317.000</td><td>Other Water Source Plant</td><td>\$0</td><td>4.00%</td><td><u>\$0</u></td></td<>	18	317.000	Other Water Source Plant	\$0	4.00%	<u>\$0</u>
21       320.000       Land and Land Rights - PP       \$8,921       0.00%         22       321.000       Structures and Improvements - PP       \$4,603,287       1.73%       \$7         23       321.100       S & I - Pumps (STL)       \$0       1.73%       \$7         24       321.200       S & I - Boosters       \$0       1.73%       \$7         24       321.200       S & I - Boosters       \$0       1.73%       \$7         25       322.000       Boiler Plant Equipment       \$0       2.00%       \$2         26       323.100       Power Generation Equip Other       \$0       2.00%       \$2         27       323.200       Power Generation Equip Other       \$0       0.00%       \$2         28       324.000       Steam Pumping Equipment       \$4,947,485       2.44%       \$12         30       325.100       Pumping Equipment - Pre '46       \$0       2.44%       \$12         31       325.200       Pumping Equipment - Booster       \$0       2.44%       \$13         33       326.000       Diesel Pumping Equipment - Stratman       \$0       2.44%       \$14         33       326.100       Diesel Pumping Equipment       \$0       2.44%	19		TOTAL SOURCE OF SUPPLY PLANT	\$12,918,236		\$201,934
21       320.000       Land and Land Rights - PP       \$8,921       0.00%         22       321.000       Structures and Improvements - PP       \$4,603,287       1.73%       \$7         23       321.000       S & I - Pumps (STL)       \$0       1.73%       \$7         24       321.200       S & I - Boosters       \$0       1.73%       \$7         24       321.200       Boiler Plant Equipment       \$0       2.00%         26       323.100       Power Generation Equip Other       \$0       2.00%         27       323.200       Power Generation Equip Other       \$0       0.00%         28       324.000       Steam Pumping Equipment       \$0       0.00%         29       325.000       Electric Pumping Equipment - Pre '46       \$0       2.44%       \$12         30       325.100       Pumping Equipment - Post '46       \$0       2.44%       \$12         31       326.000       Diesel Pumping Equipment - Stratman       \$0       2.44%       \$13         33       326.000       Diesel Pumping Equipment - Stratman       \$0       2.44%       \$14         33       326.000       Diesel Pumping Equipment       \$0       2.44%       \$15       32.44%       \$16 </td <td>20</td> <td></td> <td>PUMPING PLANT</td> <td></td> <td></td> <td></td>	20		PUMPING PLANT			
22       321.000       Structures and Improvements - PP       \$4,603,287       1.73%       \$7         23       321.100       S & I - Pumps (STL)       \$0       1.73%       \$7         24       321.200       S & I - Boosters       \$0       1.73%       \$7         25       322.000       Boiler Plant Equipment       \$13,332       2.00%         26       323.100       Power Generation Equip Other       \$0       2.00%         28       324.000       Steam Pumping Equipment       \$0       2.00%         28       324.000       Steam Pumping Equipment       \$0       0.00%         29       325.000       Electric Pumping Equipment - Pre '46       \$0       2.44%       \$12         30       325.100       Pumping Equipment - Post '46       \$0       2.44%       \$12         31       325.200       Pumping Equipment - Stratman       \$0       2.44%       \$13         326.000       Diesel Pumping Equipment       \$398,450       2.44%       \$14         33       326.000       Diesel Pumping Equipment       \$13,938,450       2.44%       \$14         33       326.000       Diesel Pumping Equipment       \$14       \$10       2.44%       \$2,618       2.44%		320.000	Land and Land Rights - PP	\$8,921	0.00%	\$0
23       321.100       S & I - Pumps (STL)       \$0       1.73%         24       321.200       S & I - Boosters       \$0       1.73%         25       322.000       Boiler Plant Equipment       \$13,332       2.00%         26       323.100       Power Generation Equipment       \$13,332       2.00%         27       323.200       Power Generation Equip Other       \$0       2.00%         28       324.000       Steam Pumping Equipment       \$0       0.00%         28       324.000       Steam Pumping Equipment       \$0       0.00%         29       325.000       Electric Pumping Equipment       \$4,947,485       2.44%         30       325.100       Pumping Equipment - Pre '46       \$0       2.44%         31       325.200       Pumping Equipment - Booster       \$0       2.44%         33       326.000       Diesel Pumping Equipment - Stratman       \$0       2.44%         34       326.100       Diesel Pumping Equipment - Stratman       \$0       2.44%         35       326.200       Diesel Pumping Equipment       \$0       2.44%         36       327.000       Hydraulic Pumping Equipment       \$0       2.44%         38       328.200 <td></td> <td></td> <td>-</td> <td>\$4,603,287</td> <td>1.73%</td> <td>\$79,637</td>			-	\$4,603,287	1.73%	\$79,637
24       321.200       S & I - Boosters       \$0       1.73%         25       322.000       Boiler Plant Equipment       \$0       2.00%         26       323.100       Power Generation Equipment       \$13,332       2.00%         27       323.200       Power Generation Equip Other       \$0       2.00%         28       324.000       Steam Pumping Equipment       \$0       0.00%         29       325.000       Electric Pumping Equipment - Pre '46       \$0       2.44%         30       325.100       Pumping Equipment - Post '46       \$0       2.44%         31       325.200       Pumping Equipment - Post '46       \$0       2.44%         32       325.300       Pumping Equipment - Booster       \$0       2.44%         33       326.000       Diesel Pumping Equipment - Stratman       \$0       2.44%         34       326.100       Diesel Pumping Equipment       \$13.398,450       2.44%         35       326.200       Diesel Pumping Equipment       \$14.284       2.44%         36       327.000       Hydraulic Pumping Equipment       \$2.618       2.44%         38       328.200       WT Pumping Equipment       \$10.015.377       \$21         40			-	\$0	1.73%	\$0
25       322.000       Boiler Plant Equipment       \$0       2.00%         26       323.100       Power Generation Equipment       \$13,332       2.00%         27       323.200       Power Generation Equip Other       \$0       2.00%         28       324.000       Steam Pumping Equipment       \$0       0.00%         29       325.000       Electric Pumping Equipment - Pre '46       \$0       2.44%         30       325.100       Pumping Equipment - Pre '46       \$0       2.44%         31       325.200       Pumping Equipment - Post '46       \$0       2.44%         31       325.200       Pumping Equipment - Booster       \$0       2.44%         33       326.000       Diesel Pumping Equipment       \$1398,450       2.44%         34       326.100       Diesel Pumping Equipment       \$398,450       2.44%         35       326.200       Diesel Pumping Equipment       \$0       2.44%         36       327.000       Hydraulic Pumping Equipment       \$0       2.44%         38       328.200       WT Pumping Equipment       \$2,618       2.44%         39       TOTAL PUMPING PLANT       \$10,015,377       \$21         40       WATER TREATMENT PLANT				\$0	1.73%	\$0
26       323.100       Power Generation Equipment       \$13,332       2.00%         27       323.200       Power Generation Equip Other       \$0       2.00%         28       324.000       Steam Pumping Equipment       \$0       0.00%         29       325.000       Electric Pumping Equipment - Pre '46       \$0       2.44%         30       325.100       Pumping Equipment - Pre '46       \$0       2.44%         31       325.200       Pumping Equipment - Post '46       \$0       2.44%         32       325.300       Pumping Equipment - Booster       \$0       2.44%         33       326.000       Diesel Pumping Equipment - Stratman       \$0       2.44%         34       326.000       Diesel Pumping Equipment - Stratman       \$0       2.44%         35       326.200       Diesel Pumping Equipment - Stratman       \$0       2.44%         36       327.000       Hydraulic Pumping Equipment       \$0       2.44%         38       328.200       WT Pumping Equipment       \$2,618       2.44%         39       TOTAL PUMPING PLANT       \$10,015,377       \$21         40       WATER TREATMENT PLANT       \$0       0.00%       Adc630/fting Sche8348         41		4		\$0	2.00%	\$0
27       323.200       Power Generation Equip Other       \$0       2.00%         28       324.000       Steam Pumping Equipment       \$0       0.00%         29       325.000       Electric Pumping Equipment       \$4,947,485       2.44%       \$12         30       325.100       Pumping Equipment - Pre '46       \$0       2.44%       \$12         31       325.200       Pumping Equipment - Post '46       \$0       2.44%       \$12         32       325.300       Pumping Equipment - Booster       \$0       2.44%       \$13         32       325.300       Pumping Equipment - Booster       \$0       2.44%       \$14%         33       326.000       Diesel Pumping Equipment - Stratman       \$0       2.44%       \$14%         34       326.100       Diesel Pumping Equipment - Stratman       \$0       2.44%       \$14%         35       326.200       Diesel Pumping Equipment       \$10,015,377       \$24%       \$24%         38       328.200       WT Pumping Equipment       \$10,015,377       \$21         40       WATER TREATMENT PLANT       \$10,015,377       \$21         40       WATER TREATMENT PLANT       \$0       0.00%       A1c600***********************************			· · · ·	\$13,332	2.00%	\$267
28       324.000       Steam Pumping Equipment       \$0       0.00%         29       325.000       Electric Pumping Equipment       \$4,947,485       2.44%       \$12         30       325.100       Pumping Equipment - Pre '46       \$0       2.44%       \$12         31       325.200       Pumping Equipment - Post '46       \$0       2.44%       \$12         32       325.300       Pumping Equipment - Booster       \$0       2.44%       \$13         32       325.300       Diesel Pumping Equipment - Stratman       \$0       2.44%       \$14         33       326.000       Diesel Pumping Equipment - Stratman       \$0       2.44%       \$14         34       326.100       Diesel Pumping Equipment - Stratman       \$0       2.44%       \$15         34       326.200       Diesel Pumping Equipment - Stratman       \$0       2.44%       \$16         35       326.200       Diesel Pumping Equipment       \$0       2.44%       \$16       \$17         36       327.000       Hydraulic Pumping Equipment       \$2,618       2.44%       \$2,44%       \$2,618       2.44%       \$2,618       2.44%       \$2,618       2.44%       \$2,618       2.44%       \$2,618       32,44%       \$2,44%<					2.00%	\$0
29       325.000       Electric Pumping Equipment       \$4,947,485       2.44%       \$12         30       325.100       Pumping Equipment - Pre '46       \$0       2.44%       \$13         31       325.200       Pumping Equipment - Post '46       \$0       2.44%       \$14         32       325.300       Pumping Equipment - Booster       \$0       2.44%       \$15         32       325.300       Pumping Equipment - Booster       \$0       2.44%       \$16         33       326.000       Diesel Pumping Equipment - Stratman       \$0       2.44%       \$16         34       326.100       Diesel Pumping Equipment - Stratman       \$0       2.44%       \$17         35       326.200       Diesel Pumping Equipment       \$10       2.44%       \$17         36       327.000       Hydraulic Pumping Equipment       \$2,618       2.44%       \$16         38       328.200       WT Pumping Equipment       \$41,284       \$2.44%       \$12         40       WATER TREATMENT PLANT       \$10,015,377       \$21       \$21         40       WATER TREATMENT PLANT       \$10,015,377       \$23,630,290       Adccounting Schedder Sponsor: Keith Fos         41       330.000       Land and Land Rig				\$0	0.00%	\$0
30       325.100       Pumping Equipment - Pre '46       \$0       2.44%         31       325.200       Pumping Equipment - Post '46       \$0       2.44%         32       325.300       Pumping Equipment - Booster       \$0       2.44%         33       326.000       Diesel Pumping Equipment       \$398,450       2.44%         34       326.000       Diesel Pumping Equipment - Stratman       \$0       2.44%         35       326.200       Diesel Pumping Equipment - Central       \$0       2.44%         36       327.000       Hydraulic Pumping Equipment       \$0       2.44%         36       327.000       Hydraulic Pumping Equipment       \$0       2.44%         37       328.100       Other Pumping Equipment       \$2,618       2.44%         38       328.200       WT Pumping Equipment       \$41,284       2.44%         39       TOTAL PUMPING PLANT       \$10,015,377       \$21         40       WATER TREATMENT PLANT       \$0       0.00%       Adc633/ting Sche338         41       330.000       Land and Land Rights - WTP       \$23,630,290       Adc633/ting Sche338         42       331.000       Structures and Improvements - WTP       \$23,630,290       Adc633/ting Sche338 </td <td></td> <td></td> <td></td> <td>\$4,947,485</td> <td>2.44%</td> <td>\$120,719</td>				\$4,947,485	2.44%	\$120,719
31       325.200       Pumping Equipment - Post '46       \$0       2.44%         32       325.300       Pumping Equipment - Booster       \$0       2.44%         33       326.000       Diesel Pumping Equipment       \$398,450       2.44%         34       326.000       Diesel Pumping Equipment - Stratman       \$0       2.44%         35       326.200       Diesel Pumping Equipment       \$0       2.44%         36       327.000       Hydraulic Pumping Equipment       \$0       2.44%         37       328.100       Other Pumping Equipment       \$2,618       2.44%         38       328.200       WT Pumping Equipment       \$10,015,377       \$21         40       WATER TREATMENT PLANT       \$10,015,377       \$21         41       330.000       Land and Land Rights - WTP       \$0       0.00%         42       331.000       Structures and Improvements - WTP       \$23,630,290       Adc630/tting Sche338         Sponsor: Keith Fos       Sponsor: Keith Fos       Sponsor: Keith Fos					2.44%	\$0
32325.300Pumping Equipment - Booster\$02.44%33326.000Diesel Pumping Equipment\$398,4502.44%34326.100Diesel Pumping Equipment - Stratman\$02.44%35326.200Diesel Pumping Equipment\$02.44%36327.000Hydraulic Pumping Equipment\$02.44%36327.000Hydraulic Pumping Equipment\$02.44%38328.100Other Pumping Equipment\$2,6182.44%39TOTAL PUMPING PLANT\$10,015,377\$2140WATER TREATMENT PLANT\$10,015,377\$2241330.000Land and Land Rights - WTP\$00.00%42331.000Structures and Improvements - WTP\$23,630,290Adccourfuing Scheädte Sponsor: Keith Fos				\$0	2.44%	\$0
33326.000Diesel Pumping Equipment\$398,4502.44%\$34326.100Diesel Pumping Equipment - Stratman\$02.44%\$35326.200Diesel Pumping Equip - Central\$02.44%36327.000Hydraulic Pumping Equipment\$02.44%37328.100Other Pumping Equipment\$2,6182.44%38328.200WT Pumping Equipment\$41,2842.44%39TOTAL PUMPING PLANT\$10,015,377\$2140WATER TREATMENT PLANT\$00.00%41330.000Land and Land Rights - WTP\$00.00%42331.000Structures and Improvements - WTP\$23,630,290Adcount for Structures and Improvements - WTP						\$0
34326.100Diesel Pumping Equipment - Stratman\$02.44%35326.200Diesel Pumping Equip - Central\$02.44%36327.000Hydraulic Pumping Equipment\$02.44%37328.100Other Pumping Equipment\$2,6182.44%38328.200WT Pumping Equipment\$41,2842.44%39TOTAL PUMPING PLANT\$10,015,377\$2140WATER TREATMENT PLANT\$10,015,377\$22,630,29041330.000Land and Land Rights - WTP\$23,630,290Adccourting Scheäde Sponsor: Keith Fos						\$9,722
35326.200Diesel Pumping Equip - Central\$02.44%36327.000Hydraulic Pumping Equipment\$02.44%37328.100Other Pumping Equipment\$2,6182.44%38328.200WT Pumping Equipment\$41,2842.44%39TOTAL PUMPING PLANT\$10,015,377\$2140WATER TREATMENT PLANT\$10,015,377\$22141330.000Land and Land Rights - WTP\$00.00%42331.000Structures and Improvements - WTP\$23,630,290Adcount for state of the state o					2.44%	\$0
36327.000Hydraulic Pumping Equipment\$02.44%37328.100Other Pumping Equipment\$2,6182.44%38328.200WT Pumping Equipment\$41,2842.44%39TOTAL PUMPING PLANT\$10,015,377\$2140WATER TREATMENT PLANT\$10,015,377\$22141330.000Land and Land Rights - WTP\$00.00%42331.000Structures and Improvements - WTP\$23,630,290Adccounting Scheäde Sponsor: Keith Fost		1			2.44%	\$0
37328.100Other Pumping Equipment\$2,6182.44%38328.200WT Pumping Equipment\$41,2842.44%39TOTAL PUMPING PLANT\$10,015,377\$2140WATER TREATMENT PLANT\$10,015,377\$2141330.000Land and Land Rights - WTP\$00.00%42331.000Structures and Improvements - WTP\$23,630,290A1c3%tring Sche&38Sponsor: Keith Fost					. 1	\$0
38 39328.200WT Pumping Equipment TOTAL PUMPING PLANT\$41,284 \$10,015,3772.44%\$40 41 41 42WATER TREATMENT PLANT Land and Land Rights - WTP\$0 \$23,630,2900.00% Accoulting Scheäus Sponsor: Keith Fost						\$64
39TOTAL PUMPING PLANT\$10,015,377\$2140WATER TREATMENT PLANT\$10,015,377\$2141330.000Land and Land Rights - WTP\$00.00%42331.000Structures and Improvements - WTP\$23,630,290Adcount for a structure						\$1,007
41330.000Land and Land Rights - WTP\$00.00%42331.000Structures and Improvements - WTP\$23,630,290Accounting SchettingSponsor: Keith Fost		010.200				\$211,416
41330.000Land and Land Rights - WTP\$00.00%42331.000Structures and Improvements - WTP\$23,630,290Accounting SchettingSponsor: Keith Fost	40		WATER TREATMENT PLANT			
42 331.000 Structures and Improvements - WTP \$23,630,290 Accounting Sche&38 Sponsor: Keith Fos		330.000		\$0	0.00%	\$0
Sponsor: Keith Fos						
		,		· · · · · · · · · · · · · · · · · · ·	Sponsor Da	-

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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

e Line	<u>Account</u>	B B B B B B B B B B B B B B B B B B B	<u>C</u> MO Adjusted	Depreciation	* <u>E</u> Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
43	331.100	S & I - North Plant	\$0 \$0	1.63%	\$0 \$0
44	331.200	S & I - Central 1 & 2	\$0 \$0	1.63%	\$0 \$0
45	331.300	S & I - Central 3	\$0 \$0	1.63%	\$0 \$0
46	331.400	S & I - South Plant	\$0 \$0	1.63%	\$0 \$0
47	331.500	S & I - Meramec	\$0	1.63%	\$0 \$500,404
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 \$0
50	332.200	WT Equipment - Central 1 & 2	\$0	2.78%	\$0 \$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
<del>59</del>	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	Cl - 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	A2countin	g Schedu <b>£1,956</b>
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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	<u>A</u> Account	an da da <b>B</b> arra <b>B</b> ar	<u>C</u> MO Adjusted	Depreciation	<u>E</u> Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	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

Accounting Schedule: 5 Sponsor: Keith Foster Date: 8/16/2008 Time: 12:27 PM Page: 3 of 3

### 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

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	A	8	<u> </u>	2	<u> </u>	E As Adjusted	G	년 Jurisdictional	
Line Number	Account Number	Depreciation Reserve Description	Total Reserve	Adjust Number	Ad <del>ju</del> stments	AS Adjusted Reserve	Jurisdictional Allocations	Adjustments	MO Adjusted Jurisdictional
1	301.000		\$0	R-2	. <b>\$0</b>	\$0	100.00%	\$0	\$0
2 3	301.000	Organization Franchises and Consents	\$0 \$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					100.00%	<u> </u>	
7 8	310.000 311.000	Land and Land Rights - SSP Structures and Improvements - SSP	\$0 \$200,237	R-7 R-8	\$0 \$0	\$0 \$200,237	100.00% 100.00%	\$0 \$0	\$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 \$0	-\$28,874 \$0	100.00% 100.00%	\$0 \$0	-\$28,874 \$0
12 13	315.000 316.000	Infiltration Galleries and Tunnels Supply Mains	\$0 \$1,102,235	R-12 R-13	\$0 \$0	\$1,102,235	100.00%	\$0	\$1,102,235
13	316.100	Supply Mains - Other	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15	316.200	Supply Mains - Central Plant	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16	316.300	Supply Mains - South Plant	\$0 ©0	R-16	\$0	\$0	100.00%	\$0 \$0	\$0 \$0
17	316.400 317.000	Supply Mains - Meramec Plant Other Water Source Plant	\$0 \$0	R-17 R-18	\$0 \$0	\$0 \$0	100.00% 100.00%	\$0	\$0
18 19	317.000	TOTAL SOURCE OF SUPPLY PLANT	\$594,132	10-10	\$0	\$594,132		\$0	\$594,132
		PUMPING PLANT							
20 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	\$0 \$0
24	321.200	S & I - Boosters Boiler Plant Equipment	\$0 \$0	R-24 R-25	\$0 \$0	\$0 \$0	100.00% 100.00%	\$0 \$0	\$0
25 26	322.000 323.100	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 \$0	R-29 R-30	\$0 \$0	\$732,329 \$0	100.00% 100.00%	\$0 \$0	\$732,329 \$0
30 31	325.100 325.200	Pumping Equipment - Pre '46 Pumping Equipment - Post '46	\$0 \$0	R-30	\$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 \$0	R-34 R-35	\$0 \$0	\$0 \$0	100.00% 100.00%	\$0 \$0	\$0 \$0
35 36	326.200 327.000	Diesel Pumping Equip - Central Hydraulic Pumping Equipment	\$0 \$0	R-35 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					100.000	¢0.	\$0
41	330.000	Land and Land Rights - WTP	\$0 \$3,563,386	R-41 R-42	\$0 \$19	\$0 \$3,563,405	100.00% 100.00%	\$0 \$0	\$3,563,405
42 43	331.000 331.100	Structures and Improvements - WTP S & I - North Plant	\$3,553,585 \$0	R-43	\$0	\$0,500,405	100.00%	\$0	\$0
44	331.200	S & I - Central 1 & 2	\$0	R-44	\$0	\$0	100.00%	\$0	\$0
45	331.300	S & I - Central 3	\$0	R-45	\$0	\$0	100.00%	\$0	\$0 \$0
46	331.400	S & I - South Plant	\$0 \$0	R-46 R-47	\$0 \$0	\$0 \$0	100.00% 100.00%	\$0 \$0	\$0
47 48	331.500 332.000	S & I - Meramec WT Equipment-Non-Media	\$4,993,148	R-47	\$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 \$0	100.00% 100.00%	\$0 \$0	\$0 \$0
52 53	332.400 332.500	WT Equipment - South Plant WT Equipment - Meramec	\$0 \$0	R-52 R-53	\$0 \$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		<b>_</b>			444 447		
58	340.000	Land and Land Rights - TDP	-\$741,641	R-58	\$0 \$8	-\$741,641 \$44,374	100.00% 100.00%	\$0 \$0	-\$741,641 \$44,374
. 59 60	341.000 341.100	Structures and Improvements - TDP S & I - Spec Cross	\$44,366 \$0	R-59 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 \$4 075 770	R-63	\$0	\$0	100.00% 100.00%	\$0 \$0	\$0 \$4,274,616
64	343.000	Trans and Distr Mains - Not Classified	\$4,275,779	R-64	-\$1,163	\$4,274,616	100.00%	, <b>4</b> 0	1 44,214,010

Accounting Schedule: 6 Sponsor: Keith Foster Date: 8/16/2008 Time: 12:27 PM Page: 1 of 2

#### 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

	A	B	<u> </u>	D	Ē	Ē	g	<u> </u>	
Line	Account	-	Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
liumber 65	Number 343.110	Depreciation Reserve Description	Reserve -\$27,286	Number R-65	Adjustments \$0	Reserve -\$27,286	Allocations 100.00%	Adjustments \$0	Jurisdictional -\$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
<b>6</b> 8	343.200	T & D Mains - 6" to 8"	\$540,240	R-68	\$580	\$540,820	100.00%	\$0	\$540,820
69 70	343.210 343.220	Cl - 10" & Smaller - 1900 - 1928 Cl - 10" & Smaller - 1929 - 1956	\$0 \$0	R-69 R-70	\$0 \$0	\$0 \$0	100.00% 100.00%	\$0 \$0	\$0 \$0
70 71	343.220	Cl - 10" & Smaller - 1957 - 1993	\$0	R-70	\$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 \$30	\$717,803 \$341,574	100.00% 100.00%	\$0 \$0	\$717,803 \$341,574
76 77	343.310 343.320	T & D Mains - 18" & Greater Cl - 12" (STL)	\$341,544 \$0	R-76 R-77	\$30 \$0	\$341,574 \$0	100.00%	\$0 \$0	\$341,574
78	343.320	CI - 16" (STL)	\$0	R-78	\$0 \$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	\$0 \$369,489	100.00%	\$0 \$0	\$0 \$369,489
84 85	345.000 346.100	Services Meters - Bronze Case	\$369,489 \$40,587	R-84 R-85	\$0 -\$27	\$369,489 \$40,560	100.00% 100.00%	\$0 \$0	\$369,489 \$40,560
86	346.100	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	\$0 £050 706
92	348.000	Hydrants	\$959,792 \$0	R-92 R-93	\$4 \$0	\$959,796 \$0	100.00% 100.00%	\$0 \$0	\$959,796 \$0
93 94	349.000	Other Transmission & Distribution Plant TOTAL TRANSMISSION & DIST. PLANT	\$9,412,590	R-33	-\$488	\$9,412,102	100.0078	\$0	\$9,412,102
34					•100				*-11
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 \$0	-\$402,488 -\$33
99	390.200	S & I - Leasehold S & I - AG	\$0 \$0	R-99 R-100	-\$33 \$6	-\$33 \$6	100.00% 100.00%	\$0 \$0	-533 \$6
100 101	390.300 390.400	S & I - Misc	\$896,179	R-100	\$0 \$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	\$0
107	391.500	Data Handling Equipment	\$9,815 \$38,416	R-107 R-108	\$0 \$211	\$9,815 \$38,627	100.00% 100.00%	\$0 \$0	\$9,815 \$38,627
108 109	391.600 392.000	Other Office Equipment Trans Equip - Lt Duty Trucks	\$7,276	R-108	\$4,927	\$12,203	100.00%	\$0 \$0	\$12,203
110	392.000	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 \$0	\$223,684
115	394.100	Tools, Shop & Garage - Other	\$0	R-115 R-116	\$0 \$0	\$0 \$66,351	100.00% 100.00%	\$0 \$0	\$0 \$66,351
116	395.000 395.100	Laboratory Equipment Laboratory Equipment - Other	\$66,351 \$0	R-110	\$0	\$00,351	100.00%	\$0 \$0	\$0
117 118	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 \$325	\$0 \$1,862,295
124		TOTAL GENERAL PLANT	\$1,565,535		\$296,435	\$1,861,970		<b>\$</b> 320	\$1,002,200
125		I TOTAL DEPRECIATION RESERVE	\$21,246,488		\$320,946	\$21,567,434		\$326	\$21.567,759
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A Reserve Adjustment Accumulated Depreciation Reserve Number Adjustments Description	<u>C</u> Account Number	<u>D</u> E Total Adjustment Adjustment Amount Amount	<u>E</u> Total Jurisdictional Jurisdictional Adjustments Adjustments
R-4 Miscellaneous Intangible Plant	303.000	\$24,980	so SO
1. To Include Corporate Allocation         R-42         Structures and Improvements - WTP	331.000	\$24,980 \$19	\$0 \$0
1. To Include Corporate Allocation		\$19	\$0
R-59 Structures and Improvements - TDP 1. To Include Corporate Allocation	341.000	\$8 \$8	\$0 \$0
R-61 Distribution Reservoirs and Standpipes	342.000	\$3 \$3	\$0 \$0
R-64 Trans and Distr Mains - Not Classified	343.000	\$1,163	<b>\$0</b>
1. To Include Corporate Allocation         R-68         T & D Mains - 6" to 8"	343.200	-\$1,163 \$580	\$0 \$0
1. To Include Corporate Allocation		\$580	\$0
R-75 T & D Mains - 10" to 16" 1. To Include Corporate Allocation	343.300	\$77 \$77	\$0 \$0
R-76 T & D Mains - 18" & Greater 1. To Include Corporate Allocation	343.310	store and a finder in 177	\$0 \$0
R-85 Meters - Bronze Case	346.100		na. <b>SO</b>
1. To Include Corporate Allocation R-92 Hydrants	348.000	-\$27 \$4	\$0
1. To Include Corporate Allocation	en metropologia de la distancia de la 2000 2000 2000 2000	\$4	янон нол и и ла на
R-98 S & I - Office	390.100	-\$11,770	Accounting Schedule: 7 Sponsor: Keith Foster Date: 8/16/2008

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A B Reserve Adjustment Accumulated Depreciation Reserve Number Adjustments Description	<u>C</u> Account Number	D E Total Adjustment Adjustment Amount Amount	<u>E</u> <u>G</u> Total Jurisdictional Jurisdictional Adjustments Adjustments
1. To Include Corporate Allocation		-\$11,770	\$0
R-99 S & I - Leasehold	390.200	-\$33	\$0 \$0
R-100 S & I - AG 1. To Include Corporate Allocation	390.300	\$6	\$0) \$0
R-102 Office Furniture and Equipment 1. To Include Corporate Allocation	391.000	\$1,574	\$325 \$0
2. Svc Company Fixed Asset System (PRH)		\$0	\$325
R-103 Computer & Peripheral Equipment	391.100	\$14,093 \$14,093	\$0 \$0
R-104 Computer Software 1. To Include Corporate Allocation	391.200	\$269,771 \$269,771	\$0 \$0
R-105 Computer Software - Personal 1. To Include Corporate Allocation	391.300	\$3,080 \$3,080	\$0 \$0
R-108 Other Office Equipment 1. To Include Corporate Allocation	391.600	\$211 \$211	\$0 \$0
R-109 Trans Equip - Lt Duty Trucks 1. To Include Corporate Allocation	392.000	\$4,927 \$4,927	<u>ва жаланалардан каладоо</u> \$0
R-111 Trans Equip - Autos	392.200	\$11,684 \$11,684	\$0 \$0
R-114 Tools, Shop and Garage Equipment	394.000	\$498 \$498	\$0 Accounting Schedule: 7

Accounting Schedule: 7 Sponsor: Keith Foster Date: 8/16/2008 Time: 12:27 PM Page: 2 of 3

A Reserve	Bernard	Ç	<u>D</u>	E Total	E	<u>G</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	1. To Include Corporate Allocation		\$498		\$0	
R-119	Communication Equipment - Non Tele	397.000	lagen (1997) andre andre	\$929		\$0
	1. To Include Corporate Allocation		\$929		\$0	
R-121	Communication Equip - Tele	397.200	ogi ing apagi	\$1,201	and the second second	\$0
	1. To Include Corporate Allocation		\$1,201		\$0	
R-122	Miscellaneous Equipment	398.000	entre analysis and a street	\$264		\$0
	1. To Include Corporate Allocation		\$264		\$0	
and the second second	Total Reserve Adjustments	a and a second state	8. 199 - 199 - 199 - 199 - 199 - 199 - 199 - 199 - 199 - 199 - 199 - 199 - 199 - 199 - 199 - 199 - 199 - 199 -	\$320,946	-	\$325

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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 Cash Working Capital

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Line		<u>B</u> Test Year	<u>C</u> Revenue	D Expense	<u>E</u> Noti se	E Enctor #*	G CWC Req
, Line Number	Description	Adj. Expenses	Lag	Lag	C - D	(Col E / 365)	BxF
Humber							
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			1		\$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	and the second second	are grave were a	1			-\$11,755
		r.					
31	TAX OFFSET FROM RATE BASE	64 545 996	38.18	37.00	1.18	0.003233	\$4,998
32	Federal Tax Offset	\$1,545,826				-0.056904	-\$13,823
33	State Tax Offset	\$242,916	38.18	58.95 0.00	-20.77 0.00	0.000000	-\$13,623 \$0
34	City Tax Offset	\$0	0.00			-0.193616	پو \$529,085-
35	Interest Expense Offset	\$2,732,650	38.18	108.85	-70.67	-0.192010	-\$529,085
36	TOTAL OFFSET FROM RATE BASE	\$4,521,392					-9237,910
37	TOTAL CASH WORKING CAPITAL REQUIRED	1					-\$549,665

Line	A A A A A A A A A A A A A A A A A A A	<u>B</u> Total Test	<u>C</u> Test Year	D Test Year	E	E Total Company	<u>G</u> Jurisdictional	H MO Final Adi	Į MO Juris.	<u>J</u> MO Juris.
Number	Category Description	Year	Labor	Non Labor	Adjustments	Adjusted	Adjustments	Jurisdictional	Labor	Non Labor
1	TOTAL OPERATING REVENUES	\$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
			<b>0 1 1 1 1</b>	<b>.</b>	<b>•</b> • • • •					<b>a h</b>
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
	THE OF LIGHTING MOONIL	<del></del>	<u></u>	<u></u>	<u></u>			<u>\$1,403,400</u>		

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

Accounting Schedule: 9 Sponsor: Paul R. Harrison Date: 8/16/2008 Time: 12:28 PM Page: 1 of 1

	A	B	C	D.	E	F	G	Н		J	K	L	, M
Line	Account	18 10 10 10 10 10 10 10 10 10 10 10 10 10	Test Year	Test Year	. Test Year	Adjust.	Total Company	Total Company			MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris, Labor	Non Labor
Rev-1		OPERATING REVENUES	. (D+E)				(From Adj. Sch.)	• (C+G)		(From Adj. Sch.)	(H x I) + J	L + N	1=K
Rev-1	461.100	Residential	\$8,922,746	Cas asts (4)	S		0						
Rev-3	461.200	Commercial	\$3,151,935	See note (1)	See note (1)	Rev-2 Rev-3	See note (1)	\$8,922,746	100.00%	\$1,891,371	\$10,814,117	See note (1)	See note (1)
Rev-4	461.300	Industrial	\$2,805,104			Rev-3		\$3,151,935	100.00%	\$960,736	\$4,112,671		
Rev-5	462.000	Private Fire	\$196,062			Rev-4		\$2,805,104 \$196,062	100.00% 100.00%	\$792,242 \$34,232	\$3,597,346		
Rev-6	463.000	Public Fire	\$130,002			Rev-5		\$196,062	100.00%	\$34,232	\$230,294 \$0		
Rev-7	464.000	Public Authorities	\$617.029			Rev-0		\$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%	\$147,034	\$0		
Rev-10	468.000	Misc. Unmetered Revenues	\$119,333			Rev-10		\$119,333	100.00%	-\$119.333	so		
Rev-11	469.000	Miscellaneous Service Revenues	\$285,994			Rev-11		\$285,994	100.00%	\$4,805	\$290,799		1
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					1			· ·	1	1	1
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 Purchased Water	\$71,118	\$0	\$71,118	E-3	\$0	\$71,118	100.00%	\$0	\$71,118	\$0	\$71,118
4	602.000 603.100		\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	603.200	Misc Exp Oper - Fuel & Power Misc Exp Oper	\$0	\$0	\$0	E-5	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
8	604.000	Rents	\$439	\$0 \$0	\$439	E-6	\$0	\$439	100.00%	\$0	\$439	\$0	\$439
8	610.000	Super & Eng Mtce	\$0 \$0	\$0 \$0	\$0	E-7	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	611.000	Structures & Improvments Mice	\$0	\$0 \$0	\$0 \$0	E-8 E-9	\$0 \$0	\$0 \$0	100.00%	\$0	\$0	\$0	\$0
10	612.000	Collect & Impound Reservors Mtce	\$0	\$0	\$0	E-10	\$0	\$0	100.00% 100.00%	\$0	\$0	\$0	\$0
11	613.000	Lake, River & Other Intakes Mtce	\$0	\$0	\$0	E-10	\$0	\$0	100.00%	\$0 \$0	\$0	\$0	\$0
12	614.000	Wells & Springs Mtce	\$0	\$0	\$0	E-12	\$0	\$0	100.00%	\$0	\$0 \$0	\$0 \$0	\$0 \$0
13	615.000	Infiltration Galleries & Tunnels Mtce	\$0	\$0	\$0	E-13	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
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
						}	ļ			•••	]		
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 23	626.000 627.000	Misc. Pumping Expense	\$10,589	\$0	\$10,589	E-22	\$0	\$10,589	100.00%	\$0	\$10,589	\$0	\$10,589
23 24	630.000	Rents - PE	\$0	\$0	\$0	E-23	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
24	630.000	Supervision & Engineering Mtce Structures & Improvements Mtce	\$17,034	\$17,034	\$0	E-24	\$2,577	\$19,611	100.00%	\$0	\$19,611	\$19,611	\$0
25	632.000	Power Production Equip	\$0 \$0	\$0	\$0	E-25	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
28	633.000	Mtce of Pumping Equipment - Labor & Mtce	\$0 \$409	\$0 \$0	\$0	E-26	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
28		TOTAL PUMPING EXPENSES	\$1,153,478	\$446,586	\$409 \$706,892	E-27	\$0 \$133,545	\$409	100.00%	\$0 \$0	\$409	\$0	\$409
			Ø1,100,470	\$ <del>440</del> ,300	\$100,032		\$133,345	\$1,207,023		\$0	\$1,287,023	\$515,594	\$771,429
29		WATER TREATMENT EXPENSES										1	
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	\$07,005	\$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
50		Training - Willy	। ⊅aa	i \$0	1 233	<b>⊏-3</b> 6	I \$0	1 \$99	100.00%	I \$0	1 \$99	\$0	i

Accounting Schedule: 9 Sponsor: Paul R. Harrison Date: 8/16/2008 Time: 12:32 PM Page: 1 of 3

Nume         Incom         Description         Test         Description         Adjustments         Adjustments </th <th>Line</th> <th>Account</th> <th>₽ <i>1 1 1 1 1 1 1 1 1 1</i></th> <th><u>c</u></th> <th>D</th> <th>_ E</th> <th>E</th> <th><u>0</u></th> <th><u>, H</u></th> <th>&lt;<u>1</u>.</th> <th>: J _</th> <th><u>K</u>ę.</th> <th>L</th> <th><u>M</u></th>	Line	Account	₽ <i>1 1 1 1 1 1 1 1 1 1</i>	<u>c</u>	D	_ E	E	<u>0</u>	<u>, H</u>	< <u>1</u> .	: J _	<u>K</u> ę.	L	<u>M</u>
4         0rm         1         0rm	1999 - Carl Barry 19			Test Year	Test Year	Test Year	Adjust.					MO Final Adj	MO Adj.	MO Adj. Juris,
37         650.00         Supervision & Empirement Mice         100.00         10         100.00         10         100.00         10         100.00         10         500         500           38         651.00         Structures & Reprovement Labor & Mice         101.00.00         10         40         100.00         10         40.11         10         40         45.11         100.00         10         45.11         100.00         10         45.11         100.00         10         45.11         100.00         10         45.11         10         45.11         100.00         10         45.11         100.00         10         45.11         100.00         10         45.11         100.00         10         45.11         100.00         10         45.11         100.00         10         45.11         100.00         10         45.11         100.00         10         45.11         100.00         10         45.11         100.00         10         45.11         100.00         10         45.11         100.00         10         45.11         100.00         10         45.11         100.00         10         45.11         100.00         10         45.11         100.00         10         100.00         10	Number				Labor	. HOU Labor	Number			Allocations			Juris, Labor	Non Labor
38         651.00         Struture & Amery Marc - Labor & Amery Marc - La	37	650.000			\$30	\$0	F-37			100.00%				\$0
39         952.00         WT Equipment Mice.         145,111         10         44,111         10         44,111         100,00%         10         45,111         10         44           41         TOTAL WATER TRAINED TREATMENT FEARMENT STATUDE         \$1,04,076         \$1,04,076         \$1,04,076         \$1,04,076         \$1,04,076         \$1,04,076         \$1,00,00%         \$0         \$1,00,00%         \$0         \$1,00,00%         \$0         \$1,00,00%         \$0         \$1,00,00%         \$0         \$1,00,00%         \$0         \$1,00,00%         \$0         \$1,00,00%         \$0         \$1,00,00%         \$0         \$1,00,00%         \$0         \$1,00,00%         \$0         \$1,00,00%         \$0         \$1,00,00%         \$0         \$1,00,00%         \$0         \$1,00,00%         \$0         \$1,00,00%         \$0         \$1,00,00%         \$0         \$1,00,00%         \$0         \$1,00,00%         \$0         \$1,00,00%         \$0         \$1,00,00%         \$0         \$1,00,00%         \$0         \$1,00,00%         \$0         \$1,00,00%         \$0         \$1,00,00%         \$0         \$1,00,00%         \$0         \$1,00,00%         \$0         \$1,00,00%         \$0         \$1,00,00%         \$0         \$1,00,00%         \$0         \$1,00,00%         \$0 <td< td=""><td>38</td><td>651.000</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>\$0 \$0</td></td<>	38	651.000												\$0 \$0
40         TOLAL WATER TREATMENT EXPENSES         51.044.76         512.707         51.236.144         500         507.705         51.236.144         500           41         TRAMBUSION LDS LEPENSES         51.040.756         512.707         51.236.144         507.715         51.236.144         507.715         51.236.144         507.715         51.236.144         507.715         51.236.144         507.715         51.236.144         507.715         51.236.144         507.715         51.236.144         507.715         51.236.144         507.715         51.236.144         507.715         51.236.144         507.715         51.236.144         507.715         51.236.144         507.715         51.236.144         507.715         51.236.144         507.715         51.236.144         507.715         51.236.144         507.715         51.236.144         507.715         51.236.144         507.715         51.236.144         507.715         51.236.144         507.715         51.236.144         507.715         51.236.144         507.715         51.236.144         507.715         51.236.144         507.715         51.236.144         507.715         51.236.144         507.715         51.236.144         507.715         51.236.144         507.715         51.236.144         507.715         51.236.144         507.715         51.2	39	652.000				•						• •		\$45,111
41         TRANSMISSION & DIST. EXPENSES         50,254         50,254         50,254         50,255         50         54,45         51,040         50,040         50,040         50,040         50,040         50,040         50,040         50,040         50,040         50,040         50,040         50,040         50,040         50,040         50,040         50,040         50,040         50,040         50,040         50,040         50,040         50,040         50,040         50,040         50,040         50,040         50,040         50,040         50,040         50,040         50,040         50,040         50,040         50,040         50,040         50,040         50,040         50,040         50,040         50,040         50,040         50,040         50,040         50,040         50,040         50,040         50,040         50,040         50,040         50,040         50,040         50,040         50,040         50,040         50,040         50,040         50,040         50,040         50,040         50,040         50,040         50,040         50,040         50,040         50,040         50,040         50,040         50,040         50,040         50,040         50,040         50,040         50,040         50,040         50,040         50,040	40						2.00			100.0076				\$1,168,429
42       660.000       Supervision & Engineering Oper - TDE       \$9.253       \$9.253       \$0       E-43       \$10.840       \$100.000, \$0       \$50       \$544       E-43       \$21.8,071       \$21.6,001       \$500.000, \$50       \$544       E-43       \$21.8,071       \$21.4,021       \$50       \$544       \$21.8,071       \$21.4,021       \$50       \$544       \$21.8,071       \$21.4,021       \$50       \$544       \$21.8,071       \$21.4,021       \$50       \$544       \$21.8,071       \$21.4,021       \$50       \$50       \$51.1,11       \$100.2,00, \$50       \$52.1,272       \$51.1,12       \$50       \$50.000, \$50       \$51.1,11       \$100.2,00, \$50       \$51.1,11       \$100.2,00, \$50       \$51.2,713       \$71.7,12       \$71.4,22       \$50         46       661.00       Mice. Exponses - Labor & Mice       \$50.6,20       \$51.1,14       \$50.6,20       \$51.1,11       \$100.200, \$50       \$52.7,213       \$50       \$50       \$50.6,20       \$11.4,150       \$10.0,00, \$50       \$50.7,703       \$50.7,703       \$50.7,703       \$50.7,703       \$50.7,703       \$50.7,703       \$50.7,703       \$50.7,703       \$50.7,703       \$50.7,703       \$50.7,703       \$50.7,703       \$50.7,703       \$50.7,703       \$50.7,703       \$50.7,703       \$50.7,703       \$50.7,73 <t< td=""><td></td><td></td><td></td><td></td><td></td><td>• • • • • • • • • • • •</td><td></td><td></td><td>\$1,200,1<del>1</del>4</td><td></td><td>φu</td><td>\$1,200,144</td><td><i>401,110</i></td><td><b>\$1,100,425</b></td></t<>						• • • • • • • • • • • •			\$1,200,1 <del>1</del> 4		φu	\$1,200,144	<i>401,110</i>	<b>\$1,100,425</b>
43       681.000       Stringe Facilities Exponses - Labor & Minc.       554       553       51,230       51,230       51,230       51,230       51,237       51,22,425       52,237       51,237       51,22,425       52,237       51,237,225       51,22,425       52,237       51,237,225       51,22,425       52,237       51,237,225       51,22,425       52,237       51,237,225       51,22,425       53,237       57,227       51,22,425       53,237       51,237       51,22,425       53,237       51,237       51,22,425       53,237       53,237       51,237       51,237       51,237       51,237       51,237       51,237       51,237       51,237       51,237       51,237       51,237       51,237       51,237       51,237       51,237       51,237       51,237       51,237       51,237       51,237       51,237       51,237       51,237       51,237       51,237       51,237       51,237       51,237       51,237       51,237       51,237       51,237       51,237       51,237       51,237       51,237       51,237       51,237       51,237       51,237       51,237       51,237       51,237       51,237       51,237       51,237       51,237       51,237       51,237       51,237       51,237       51,237 </td <td></td> <td></td> <td>TRANSMISSION &amp; DIST. EXPENSES</td> <td></td>			TRANSMISSION & DIST. EXPENSES											
43       661.000       Storage Facilities Expenses - Labor & Misc.       584       513       514       E-43       50       564       510,007       50       524       5211,472       5         44       662,000       Truns & Dire Labor & Misc.       510,034       510,034       5217,52       512,427       512,427       512,427       512,427       512,427       512,427       512,427       512,427       512,427       512,427       512,427       512,427       512,427       512,427       512,427       512,427       512,427       512,427       512,427       512,427       512,427       512,427       512,427       512,427       512,427       512,427       512,427       512,427       512,427       512,427       512,427       512,427       512,427       512,427       512,427       512,427       512,427       512,427       512,427       512,427       512,427       512,427       512,427       512,427       512,427       512,427       512,427       512,427       512,427       512,427       512,427       512,427       512,427       512,427       512,427       512,427       512,427       512,427       512,427       512,427       512,437       510,537       512,437       510,537       512,437       510,537       512,445 <td></td> <td></td> <td>Supervision &amp; Engineering Oper - TDE</td> <td>\$9,253</td> <td>\$9,253</td> <td>\$0</td> <td>E-42</td> <td>\$1,387</td> <td>\$10,640</td> <td>100.00%</td> <td>\$0</td> <td>\$10.640</td> <td>\$10.640</td> <td>\$0</td>			Supervision & Engineering Oper - TDE	\$9,253	\$9,253	\$0	E-42	\$1,387	\$10,640	100.00%	\$0	\$10.640	\$10.640	\$0
44       662.000       Trans & Distr Lines Exp - Labor & Mine:       5190,602       5133,173       577,429       E-44       516,151       5122,726       100.00%       50       5218,001       5312,742       5         46       663.000       Miner Exp - Labor & Mine:       584,033       584,403       50       E-46       516,151       5122,726       100.00%       50       5212,723       53         47       663.000       Miner Exp - Labor & Mine:       584,833       584,633       564,64       50       644       50,711       100.00%       50       574,723       53         48       665.000       Rents - TDE       50       50       574,64       50       540       544       580       544       580       50       50       57,003       58,709       50       57,003       58,709       58,709       50       57,003       58,709       58,709       50       58,709       50       57,603       58,709       50       57,603       58,709       50       58,709       53,703       58,709       53,703       53,703       53,703       50       57,603       50       56,77,603       50       58,77,703       50       52,77,71       50,77,71       53,737       50 <t< td=""><td></td><td></td><td>Storage Facilities Expenses - Labor &amp; Misc</td><td>\$84</td><td>\$0</td><td>\$84</td><td>E-43</td><td></td><td></td><td>100.00%</td><td></td><td>• •</td><td></td><td>\$84</td></t<>			Storage Facilities Expenses - Labor & Misc	\$84	\$0	\$84	E-43			100.00%		• •		\$84
46       663.000       Mater Expenses       \$106,651       \$102,762       \$122,762       \$122,762       \$122,762       \$122,762       \$122,762       \$122,762       \$122,762       \$122,762       \$122,762       \$122,762       \$122,762       \$122,762       \$122,762       \$122,762       \$122,762       \$122,762       \$122,762       \$122,762       \$122,762       \$122,762       \$122,762       \$122,762       \$122,762       \$122,762       \$122,762       \$122,762       \$122,762       \$122,762       \$122,762       \$122,762       \$122,762       \$122,762       \$122,762       \$122,762       \$122,762       \$122,762       \$122,762       \$122,762       \$122,762       \$122,762       \$122,762       \$122,763       \$100,00%       \$6       \$57,573       \$60       \$57,573       \$100,00%       \$60       \$57,573       \$60       \$57,573       \$60       \$57,561       \$57,561       \$57,561       \$57,561       \$57,561       \$57,561       \$57,561       \$57,561       \$57,561       \$57,561       \$57,561       \$57,561       \$57,561       \$57,561       \$57,561       \$57,561       \$57,561       \$57,561       \$57,561       \$57,561       \$57,561       \$57,561       \$57,561       \$57,561       \$57,561       \$57,561       \$57,561       \$57,561       \$57,561 <td></td> <td></td> <td></td> <td>\$190,602</td> <td>\$183,173</td> <td>\$7,429</td> <td>E-44</td> <td>\$28,299</td> <td>\$218,901</td> <td>100.00%</td> <td></td> <td>\$218,901</td> <td></td> <td>\$7,429</td>				\$190,602	\$183,173	\$7,429	E-44	\$28,299	\$218,901	100.00%		\$218,901		\$7,429
47       65:100       Misc. Expenses - Labor & Misc.       552.235       556.55       556.65       556.65       556.75       556.75       556.75       556.75       556.75       556.75       556.75       556.75       556.75       556.75       556.75       556.75       556.75       556.75       556.75       556.75       556.75       556.75       556.75       556.75       556.75       556.75       556.75       556.75       556.75       556.75       556.75       556.75       556.75       556.75       556.75       556.75       556.75       556.75       556.75       556.75       556.75       556.75       556.75       556.75       556.75       556.75       556.75       556.75       556.75       556.75       556.75       556.75       556.75       556.75       556.75       556.75       556.75       556.75       556.75       556.75       556.75       556.75       556.75       556.75       556.75       556.75       556.75       556.75       556.75       556.75       556.75       556.75       556.75       556.75       556.75       556.75       556.75       556.75       556.75       556.75       556.75       556.75       556.75       556.75       556.75       556.75       556.75       556.75				\$106,631	\$106,364	\$267	E-45	\$16,131	\$122,762	100.00%	\$0	\$122,762	\$122,495	\$267
46         65.200         Misc. TDE         52,255         E-4s         1507         52,273         100,005         50         52,753         77,750         52,753         77,750         52,753         77,750         52,753         77,750         55,761         55,761         55,761         55,761         55,761         55,761         55,761         55,761         55,761         55,761         55,761         55,761         55,761         55,761         55,761         55,761         55,761         55,761         55,761         55,761         55,761         55,761         55,761         55,761         55,761         57,761         57,611         57,611         57,611         57,611         57,611         57,611         57,611         57,611         57,611         57,611         57,611         57,611         57,611         57,611         57,611         57,611         57,611         57,611         57,611         57,611         57,611         57,611         57,611         57,611         57,611         57,611         57,761         57,761         57,761         57,761         57,761         57,761         57,761         57,761         57,761         57,761         57,771         65,775         57,751         57,757         57,757         57,772								\$9,818	\$74,721	100.00%	\$0	\$74,721	\$74,721	\$0
49       666.000       Rents. TDE       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       51       51       51       57       54       53       53       53       50       50       51       54       53       50       50       51       54       53       57.00       53       53       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       5					\$6,615	\$51,600	E-47	\$906	\$59,121	100.00%	\$0	\$59,121	\$7,521	\$51,600
50         67.000         Supervision & Engineering Mice         77.564         57.564         50         51.165         58.779         100.005         50         58.779         58.779         58.779         58.779         58.779         58.779         58.779         58.779         58.779         58.779         58.779         58.779         58.779         58.779         58.779         58.779         58.779         58.779         58.779         58.779         58.779         58.779         58.779         58.779         58.779         57.791           51         67.000         Fire Main - Labor & Mice         \$50.008         \$50.45         55.677.570         56.008         \$50.45         57.600         50.005         \$57.600         \$50.005         \$57.600         \$50.005         \$57.600         \$50.005         \$57.600         \$50.005         \$57.600         \$50.005         \$57.600         \$50.005         \$57.600         \$50.005         \$57.600         \$50.005         \$57.600         \$50.005         \$57.600         \$50.005         \$57.600         \$50.005         \$57.600         \$57.600         \$50.005         \$57.600         \$57.600         \$57.600         \$57.600         \$57.600         \$57.600         \$57.600         \$57.600         \$57.600         \$57.600					• •		E-48	\$107	\$2,763	100.00%	\$0	\$2,763	\$0	\$2,763
51     671.100     Structures & Improvements - Labor & Mice     5843     0.331     51.05       52     672.000     Dist. Reservoirs & Standples     500     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50     50					• -			\$0	\$0	100.00%	\$0	\$0	\$0	\$0
52         672.000         Dist. Reservoirs & Standploes         50         50         65.0         65.0         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50												\$8,709	\$8,709	\$0
53         673.000         TD Main - Labor & Mice         550.008         530         530         537.807         100.00%         500         557.807         557.807           54         674.000         Fire Main - Labor & Mice         53,94.94         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>\$891</td><td></td><td>\$527</td></t<>												\$891		\$527
54         674.000         Fire Main - Labor & Mitce         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50       <												• •	• -	\$0
55         675.000         Services         59.493         59.493         50.493         50.493         50.493         50.493         50.493         50.493         50.493         50.493         50.493         50.493         50.493         50.493         50.493         50.493         50.493         50.493         50.493         50.493         50.493         50.493         50.493         50.493         50.493         50.493         50.493         50.493         50.493         50.493         50.493         50.493         50.493         50.493         50.493         50.493         50.493         50.493         50.493         50.493         50.493         50.493         50.493         50.493         50.493         50.493         50.493         50.493         50.493         50.493         50.493         50.493         50.493         50.493         50.493         50.493         50.493         50.493         50.493         50.493         50.493         50.493         50.493         50.493         50.493         50.493         50.493         50.493         50.493         50.493         50.493         50.493         50.493         50.493         50.493         50.493         50.493         50.493         50.493         50.493         50.493         50.493 </td <td></td> <td>\$0</td>														\$0
56         676.00         Meters - Labor & Mitce         \$23,385         \$23,385         \$30         E-S5         \$3,332         \$27,577         \$100,00%         \$50         \$27,577           57         677.00         Myterns - Labor & Mitce         \$33,357         \$55,375         \$50         E-S7         \$33,372         \$27,577         \$100,00%         \$50         \$27,577         \$100,00%         \$50         \$27,577         \$100,00%         \$50         \$27,577         \$100,00%         \$50         \$27,577         \$100,00%         \$50         \$27,577         \$100,00%         \$50         \$27,577         \$100,00%         \$50         \$27,577         \$100,00%         \$50         \$257,578         \$100,00%         \$50         \$257,578         \$100,00%         \$50         \$257,578         \$100,00%         \$50         \$257,578         \$100,00%         \$50         \$257,578         \$100,00%         \$50         \$257,578         \$50         \$257,577         \$100,00%         \$50         \$257,578         \$50         \$257,577         \$100,00%         \$50         \$257,578         \$50         \$257,577         \$100,00%         \$50         \$54,458         \$50         \$523,785         \$50         \$51         \$56,58         \$520         \$50         \$57,578					**							* -	•	\$0
57         677.000         Hydrants - Labor & Mice         555.375         550         551.375         551.375         550         561.375         561.375         561.375         561.375         561.375         561.375         561.375         561.375         561.375         561.375         561.375         561.375         561.375         561.375         561.375         561.375         561.375         561.375         561.375         561.375         561.375         561.375         561.375         561.375         561.375         561.375         561.375         561.375         561.375         561.375         561.375         561.375         561.375         561.375         561.375         561.375         561.375         561.375         561.375         561.375         561.375         561.375         561.375         561.375         561.375         561.375         561.375         561.375         561.375         561.375         561.375         561.375         561.375         561.375         561.375         561.375         561.375         561.375         561.375         561.375         561.375         561.375         561.375         561.375         561.375         561.375         561.375         561.375         561.375         561.375         561.375         561.375         561.375														\$0
58         678.000         Misc Plant Mice - Labor & Mice TOTAL TRANSMISSION & DIST. EXPENSES         5145.227 \$325,761         50 \$225,761         50 \$257,761         50 \$273,316         100,00%         50 \$273,316         50 \$273,316         100,00%         50 \$273,372         50 \$273,372         50														\$0
59         TOTAL TRANSMISSION & DIST. EXPENSES         \$775,5440         \$517,059         \$775,440         \$517,059         \$775,440         \$517,059         \$775,440         \$519,050         \$519,050         \$516,244         \$50         \$516,244         \$50         \$516,244         \$50         \$516,244         \$50         \$516,244         \$50         \$516,244         \$50         \$516,244         \$50         \$516,244         \$50         \$516,244         \$50         \$516,244         \$50         \$516,244         \$50         \$516,244         \$50         \$516,244         \$50         \$516,246         \$50         \$516,246         \$50         \$516,246         \$50         \$516,246         \$50         \$517,059         \$50         \$517,059         \$50         \$517,059         \$50         \$517,059         \$50         \$517,059         \$50         \$517,059         \$50         \$513,050         \$513,050         \$513,050         \$513,050         \$513,050         \$513,050         \$513,050         \$513,050         \$513,050         \$513,050         \$513,050         \$513,050         \$513,050         \$514,050         \$5143,050         \$5143,050         \$5143,050         \$5143,050         \$5143,050         \$50         \$5143,050         \$50         \$5143,050         \$5143,050         \$50														\$0
60         CUSTOMER ACCOUNTS EXPENSE         610,00         610,00         610,00         610,00         610,00         610,00         610,00         610,00         610,00         610,00         610,00         610,00         610,00         610,00         610,00         610,00         610,00         610,00         610,00         610,00         610,00         610,00         610,00         610,00         610,00         610,00         610,00         610,00         610,00         610,00         610,00         610,00         610,00         610,00         610,00         610,00         610,00         610,00         610,00         610,00         610,00         610,00         610,00         610,00         610,00         610,00         610,00         610,00         610,00         610,00         610,00         610,00         610,00         610,00         610,00         610,00         610,00         610,00         610,00         610,00         610,00         610,00         610,00         610,00         610,00         610,00         610,00         610,00         610,00         610,00         610,00         610,00         610,00         610,00         610,00         610,00         610,00         610,00         610,00         610,00         610,00         610,00		078.000					E-58			100.00%				\$257,656
61         901.000         Supervision - CAE         \$38,825         \$38,825         \$38,825         \$23,825         \$23,873         \$24,698         100.00%         \$0         \$44,698         \$273,316         100.00%         \$0         \$273,316         \$270,529         \$           63         902.200         Meter Reading Expenses - Lustor & Acctg         \$3,834         \$3,834         \$0         65.3         \$0         \$3,234         \$100.00%         \$0         \$273,316         \$100.00%         \$0         \$273,316         \$100.00%         \$0         \$2,324         \$3,834         \$0         \$6.3         \$0         \$53,834         \$3,834         \$0         \$6.64         \$30,990         \$174,546         \$100.00%         \$0         \$1,74,546         \$12,452         \$16           66         905,100         Misc Cust Accts Exp - Labor & Acctg         \$33,737         \$37,372         \$37,372         \$37,372         \$37,372         \$37,372         \$37,372         \$37,372         \$37,372         \$37,372         \$37,372         \$37,372         \$37,372         \$37,372         \$37,372         \$37,372         \$37,372         \$37,372         \$37,372         \$37,372         \$37,372         \$37,372         \$37,372         \$37,372         \$37,372         \$37,372         <	05		TOTAL TRANSMISSION & DIST. EXPENSES	\$725,440	\$517,099	\$208,341		\$190,804	\$916,244		\$0	\$916,244	\$595,918	\$320,326
62       902.100       Meter Reading Expenses - Labor & Misc       \$235,850       \$233,073       \$2,787       E-5       \$373,456       \$273,015       100,00%       \$0       \$273,316       \$273,316       \$273,316       \$273,316       \$273,316       \$273,316       \$273,316       \$273,316       \$273,316       \$273,316       \$273,316       \$273,316       \$273,316       \$273,316       \$273,316       \$273,316       \$273,316       \$273,316       \$273,316       \$273,316       \$273,316       \$273,316       \$273,316       \$273,316       \$273,316       \$273,316       \$273,316       \$273,316       \$273,316       \$273,316       \$273,316       \$273,316       \$273,316       \$273,316       \$273,316       \$273,316       \$273,316       \$273,316       \$273,316       \$273,316       \$273,316       \$273,316       \$273,316       \$273,316       \$273,316       \$273,316       \$273,316       \$273,316       \$273,316       \$273,316       \$273,316       \$273,316       \$273,316       \$273,316       \$273,316       \$273,316       \$273,316       \$273,316       \$273,316       \$273,316       \$273,316       \$273,316       \$273,316       \$273,316       \$273,316       \$273,316       \$273,316       \$273,316       \$273,316       \$273,316       \$273,316       \$273,316       \$273,316														
63         902.200         Meter Reading Expenses - Cust Acctg         \$3,834         \$3,834         \$3,834         \$1,157         E-63         \$3,834         \$3,834         \$3,834         \$3,834         \$3,834         \$3,834         \$3,834         \$3,834         \$3,834         \$3,834         \$3,834         \$3,834         \$3,834         \$3,834         \$3,834         \$3,834         \$3,834         \$3,834         \$3,834         \$3,834         \$3,834         \$3,834         \$3,834         \$3,834         \$3,834         \$3,834         \$3,834         \$3,834         \$3,834         \$3,834         \$3,834         \$3,834         \$3,834         \$3,834         \$3,834         \$3,834         \$3,834         \$3,834         \$3,834         \$3,834         \$3,834         \$3,834         \$3,834         \$3,834         \$3,834         \$3,834         \$3,834         \$3,834         \$3,834         \$3,834         \$3,834         \$3,834         \$3,834         \$3,834         \$3,834         \$3,834         \$3,834         \$3,834         \$3,834         \$3,834         \$3,834         \$3,834         \$3,834         \$3,834         \$3,834         \$3,834         \$3,834         \$3,834         \$3,834         \$3,834         \$3,834         \$3,834         \$3,834         \$3,834         \$3,834         \$3,834<			•				E-61	\$5,873	\$44,698	100.00%	\$0	\$44,698	\$44,698	\$0
64         903.000         Cust Rec & Collection Exp - Labor & Acctg         \$143,856         \$36,576         \$134,800         \$30,000         \$30,000         \$30,000         \$30,000         \$30,000         \$30,000         \$30,000         \$30,000         \$30,000         \$30,000         \$30,000         \$30,000         \$30,000         \$30,000         \$30,000         \$30,000         \$30,000         \$30,000         \$30,000         \$30,000         \$30,000         \$30,000         \$30,000         \$30,000         \$30,000         \$30,000         \$30,000         \$30,000         \$30,000         \$30,000         \$30,000         \$30,000         \$30,000         \$30,000         \$30,000         \$30,000         \$30,000         \$30,000         \$30,000         \$30,000         \$30,000         \$30,000         \$30,000         \$30,000         \$30,000         \$30,000         \$30,000         \$30,000         \$30,000         \$30,000         \$30,000         \$30,000         \$30,000         \$30,000         \$30,000         \$30,000         \$30,000         \$30,000         \$30,000         \$30,000         \$30,000         \$30,000         \$30,000         \$30,000         \$30,000         \$30,000         \$30,000         \$30,000         \$30,000         \$30,000         \$30,000         \$30,000         \$30,000         \$30,000								\$37,456	\$273,316	100.00%	\$0	\$273,316	\$270,529	\$2,787
65       904.000       Uncollectible Accounts - CAE       \$174,955       \$174,955       \$149,365       \$114,956       \$174,956       \$149,365       \$149,365       \$100,00%       \$0       \$174,956       \$149,365       \$100,00%       \$0       \$174,956       \$100,00%       \$00       \$149,365       \$100,00%       \$00       \$149,365       \$100,00%       \$00       \$1149,365       \$100,00%       \$00       \$1149,365       \$100,00%       \$00       \$174,956       \$100,00%       \$00       \$1149,365       \$100,00%       \$00       \$1149,365       \$100,00%       \$00       \$1149,365       \$100,00%       \$00       \$1149,365       \$100,00%       \$00       \$1149,365       \$100,00%       \$00       \$1149,365       \$100,00%       \$00       \$1149,365       \$100,00%       \$00       \$1149,365       \$100,00%       \$00       \$1149,365       \$100,00%       \$00       \$1149,365       \$100,00%       \$00       \$100,00%       \$00       \$100,00%       \$00       \$100,00%       \$00       \$100,00%       \$00       \$100,00%       \$00       \$100,00%       \$00       \$100,00%       \$00       \$00       \$00       \$00       \$00       \$00       \$00       \$00       \$00       \$00       \$00       \$00       \$00       \$00 <t< td=""><td></td><td></td><td></td><td></td><td></td><td>\$0</td><td>E-63</td><td>\$0</td><td>\$3,834</td><td>100.00%</td><td>\$0</td><td>\$3,834</td><td>\$3,834</td><td>\$0</td></t<>						\$0	E-63	\$0	\$3,834	100.00%	\$0	\$3,834	\$3,834	\$0
66         905.100         Misc Cust Accts Exp - Labor & Acctg         \$37,372         \$37,372         \$0         E-66         \$0         \$37,372         \$143,353         \$30         \$143,353         \$30         \$143,353         \$30         \$143,353         \$30         \$143,353         \$30         \$143,353         \$30         \$143,353         \$30         \$143,353         \$30         \$143,353         \$30         \$3143,353         \$30         \$3143,353         \$30         \$3143,353         \$30         \$3143,353         \$30         \$3143,353         \$30         \$3143,353         \$30         \$3143,353         \$30         \$3143,353         \$30         \$3143,353         \$30         \$3143,353         \$30         \$3143,353         \$30         \$3143,353         \$30         \$3143,353         \$30         \$3143,353         \$30         \$3143,353         \$30         \$31           68         TOTAL CUSTOMER AccOUNTS EXPENSES         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50								******	\$174,546	100.00%	\$0	\$174,546	\$12,452	\$162,094
67       905.200       Misc Cust Accts Exp - Fuel & Power       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50 <t< td=""><td></td><td></td><td></td><td></td><td>•••</td><td></td><td></td><td>\$21,396</td><td>\$149,363</td><td>100.00%</td><td>\$0</td><td>\$149,363</td><td>\$0</td><td>\$149,363</td></t<>					•••			\$21,396	\$149,363	100.00%	\$0	\$149,363	\$0	\$149,363
68         TOTAL CUSTOMER ACCOUNTS EXPENSE         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50												\$37,372	\$37,372	\$0
69       CUSTOMER SERVICE EXPENSES       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50		905.200					E-67			100.00%				\$0_
70       907.000       Customer Service & Information Expenses       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$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
71       TOTAL CUSTOMER SERVICE EXPENSES       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50 <td></td>														
71       TOTAL CUSTOMER SERVICE EXPENSES       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0 <td></td> <td>907.000</td> <td></td> <td>\$0</td> <td>\$0</td> <td>\$0</td> <td>E-70</td> <td>\$0</td> <td>\$0</td> <td>100.00%</td> <td>\$0</td> <td>\$0</td> <td>\$0</td> <td>\$0</td>		907.000		\$0	\$0	\$0	E-70	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
73       910.000       Sales Promotion Expenses - SPE       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0         74       TOTAL SALES PROMOTION EXPENSES       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0	71		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0				\$0		<u>\$0</u> \$0
73       910.000       Sales Promotion Expenses - SPE       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0         74       TOTAL SALES PROMOTION EXPENSES       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0	72		SALES PROMOTION EXPENSES											
74       TOTAL SALES PROMOTION EXPENSES       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%       100.00%		910.000		\$0	\$0	ŧn	E 72	e0.	¢0	100.00%	**	**	**	••
75     ADMIN. & GENERAL EXPENSES     \$202,544     \$202,544     \$0     E-76     \$13,932     \$216,476     100.00%     \$0     \$216,476     \$216,476       77     921.00     Other Supplies & Exp - Fuel & Power     \$97     \$0     \$97     E-77     \$57     \$154     100.00%     \$0     \$154     \$0       78     921.200     General Office Exp - Other Supplies     \$61,952     \$0     \$61,952     E-78     \$0     \$61,952     100.00%     \$0     \$154     \$0       79     921.300     Misc. Office Expense - Other Supplies     \$73,888     \$0     \$73,888     E-79     \$1,252     \$76,140     100.00%     \$0     \$75,140     \$0							2-13			100.00%				<u>\$0</u> \$0
76       920.000       Admin. & General Salaries       \$202,544       \$202,544       \$0       E-76       \$13,932       \$216,476       100.00%       \$0       \$216,476       \$216,476         77       921.100       Other Supplies & Exp - Fuel & Power       \$97       \$0       \$97       E-77       \$57       \$154       100.00%       \$0       \$154       \$0         78       921.200       General Office Exp - Other Supplies       \$61,952       \$0       \$61,952       E-78       \$0       \$61,952       100.00%       \$0       \$61,952       \$0       \$6         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       \$0       \$75,140       \$0       \$75,140       \$0       \$75,140       \$0       \$75,140       \$0       \$75,140       \$0       \$75,140       \$0       \$75,140       \$0       \$75,140       \$0       \$75,140       \$0       \$75,140       \$0       \$75,140       \$0       \$75,140       \$0       \$75,140       \$0       \$75,140       \$75,140       \$75,140       \$75,140       \$75,140       \$75,140       \$75,140       \$75,140 <td></td> <td></td> <td></td> <td></td> <td>••</td> <td>ţ,</td> <td>1</td> <td></td> <td><b>*</b>•</td> <td></td> <td>ψŪ</td> <td>\$U</td> <td>ψŪ</td> <td>\$0</td>					••	ţ,	1		<b>*</b> •		ψŪ	\$U	ψŪ	\$0
77       921.00       Other Supplies & Exp - Fuel & Power       \$97       \$0       \$97       E-77       \$57       \$154       100.00%       \$0       \$154       \$0         78       921.200       General Office Exp - Other Supplies       \$61,952       \$0       \$61,952       E-78       \$0       \$61,952       100.00%       \$0       \$154       \$0       \$61,952       \$0       \$6       \$0       \$197       \$0       \$0       \$197       \$0       \$0       \$197       \$0       \$0       \$154       \$0       \$0       \$154       \$0       \$0       \$154       \$0       \$0       \$197       \$0       \$0       \$0       \$197       \$0       \$0       \$0       \$154       \$0       \$0       \$154       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0 </td <td>75</td> <td></td> <td>ADMIN. &amp; GENERAL EXPENSES</td> <td></td> <td></td> <td></td> <td>1</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	75		ADMIN. & GENERAL EXPENSES				1							
77       921.100       Other Supplies & Exp - Fuel & Power       \$97       \$0       \$97       E-77       \$57       \$154       100.00%       \$0       \$154       \$0         78       921.200       General Office Exp - Other Supplies       \$61,952       \$0       \$61,952       E-78       \$0       \$61,952       100.00%       \$0       \$61,952       \$0       \$6         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       \$0       \$75,140       \$0       \$75,140       \$0       \$75,140       \$0       \$75,140       \$0       \$75,140       \$0       \$75,140       \$0       \$75,140       \$0       \$75,140       \$0       \$75,140       \$0       \$75,140       \$0       \$75,140       \$0       \$75,140       \$0       \$75,140       \$0       \$75,140       \$0       \$75,140       \$10,00%       \$0       \$75,140       \$0       \$75,140       \$10,00%       \$0       \$75,140       \$0       \$75,140       \$10,00%       \$10,00%       \$10,00%       \$10,00%       \$10,00%       \$10,00%       \$10,00%       \$10,00%       \$10,00%       \$10,00%		920.000	Admin. & General Salaries	\$202,544	\$202,544	\$0	E-76	\$13,932	\$216,476	100.00%	so	\$216,476	\$216,476	\$0
78       921.200       General Office Exp - Other Supplies       \$61,952       \$0       \$61,952       E-78       \$0       \$61,952       100.00%       \$0       \$61,952       \$0       \$6         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       \$0       \$75,140       \$0       \$75,140       \$0       \$75,140       \$0       \$75,140       \$0       \$75,140       \$0       \$75,140       \$0       \$75,140       \$0       \$75,140       \$0       \$75,140       \$0       \$75,140       \$0       \$75,140       \$0       \$75,140       \$0       \$75,140       \$0       \$75,140       \$0       \$75,140       \$10,00%       \$0       \$75,140       \$10,00%       \$0       \$75,140       \$10,00%       \$0       \$75,140       \$10,00%       \$0       \$75,140       \$10,00%       \$10       \$10,00%       \$10       \$10,00%       \$10       \$10,00%       \$10       \$10,00%       \$10       \$10,00%       \$10       \$10,00%       \$10       \$10,00%       \$10       \$10,00%       \$10       \$10       \$10       \$10       \$10       \$10       \$10 <td></td> <td></td> <td>Other Supplies &amp; Exp - Fuel &amp; Power</td> <td></td> <td>\$154</td>			Other Supplies & Exp - Fuel & Power											\$154
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 \$7		921.200	General Office Exp - Other Supplies	\$61,952	\$0									\$61,952
				\$73,888	\$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				\$2,064,707	\$2,064,707	\$0	E-80						••	\$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					\$99,571	\$0	E-81	\$0		100.00%				\$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 \$12									\$126,525	100.00%				\$126,525
83 923.400 Audit & Legal Fees \$0 \$0 \$0 \$0 \$0 E-83 \$0 \$0 100.00% \$0 \$0 \$0 \$0	83	923.400	Audit & Legal Fees	\$0	\$0	\$0	E-83	\$0	\$0	100.00%	\$0	\$0	\$0	\$0

Accounting Schedule: 9 Sponsor: Paul R. Harrison Date: 8/16/2008 Time: 12:32 PM Page: 2 of 3

Line	<u>A</u> Account		<u>C</u> Test Year	<u>D</u> Test Year	E Test Year	E Adjust.	<u>G</u> Total Company	H Total Company	<u> </u> Jurisdictional	<u>J</u> Jurisdictional	<u>K</u> MO Final Adj	L MO Adi.	M MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris, Labor	Non Labor
84	924,100	Property Insurance - Ins Other Than Group	(D+E) \$380,020	\$0	\$380,020	E-84	(From Adj. Sch.) \$0	(C+G) \$380,020	100.00%	(From Adj. Sch.) \$0	(H x I) + J \$380,020	L + M \$0	= K
85	924.200	Property Insurance - Misc	\$15,211	\$0 \$0	\$380,020	E-85	\$0	\$380,020 \$15,211	100.00%	\$0 \$0	\$380,020 \$15,211	\$0 \$0	\$380,020 \$15,211
86	925.000	Injuries & Damages - Misc	\$632	\$0	\$13,211	E-86	\$0	\$13,211	100.00%	\$0 \$0	\$632	\$0 \$0	\$13,211
87	926.100	Group Insurance Oper AG	\$396.325	\$396.325	\$032	E-87	\$0	\$396,325	100.00%	\$0	\$396,325	\$396.325	\$052
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 \$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	\$00,000	\$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	Mtce 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	\$4,289,592	\$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							1				
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	200 1000 (1)	200 11010 (1)	E-122		-\$3,131	100.00%	-\$150,001	-\$92,388		0.00 11010 (1)
123		TOTAL DEFERRED INCOME TAXES	\$616,801			h		\$616,801	100.00 /6	-\$225,858	\$390,943		
101				l		L	]		L	L		L	
-124		NET OPERATING INCOME	\$6,679,593	1. N. M.	· · · · · · · · · · · · · · · · · · ·			\$6,145,838		\$1,263,592	\$7,409,430		

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

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A Income Adj. Number Income Adjustment Description	<u>C</u> Account Number	D Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	E Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor		<u>]</u> Jurisdictional Adjustments Total
Rev-2 Residential	461.100	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$1,891,371 \$1,891,371	\$1,891,371
Rev-3 Commercial  1. To Annualize Commercial Revenue	461.200	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$960,736 \$960,736	\$960,736
Rev-4 Industrial 1. To Annualize Industrial Revenue	461.300	\$0 \$0	\$0 \$0	<b>.</b>	\$0 \$0	\$792,242 \$792,242	\$792,242
Rev-S Private Fire	462.000	\$0 \$0	\$0 \$0	<b>\$0</b>	<b>\$0</b> \$0	\$34,232	\$34,232
Rev-7 Public Authorities	464.000	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$137,700 \$137,700	\$137,700
Rev-8 Sales for Resale	466.000	\$0 \$0	\$0 \$0	\$0		\$147,054	\$147,054
1. To Normalize Revenues (Boateng) Rev-9 Misc Sales Billed	467.000	\$0	<b>\$0</b>	\$0	\$0	\$1	\$1
1. To Normalize Revenue (Boateng)		\$ <b>0</b>	\$0		\$0	<b>\$1</b> Accounting \$ Sponsor: Pau Dat	

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<u>A</u> Income Adj. Number	B	<u>C</u> Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	E Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>]</u> Jurisdictional Adjustments Total
	Misc. Unmetered Revenues	468.000	\$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	Accounti <b>ng</b> Sponsor: Pau	Schedule: 10 Il R. Harrison

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<u>A</u> Income	<b>B</b> .	<u>2</u>	D Company	<u>E</u> Company	<u>E</u> Company			L urisdictional
Adj. Number	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments Total	Adjustment Labor	Adjustment / Non Labor	Adjustments Total
E-24	Supervision & Engineering Mtce	630.000	\$2,577	so	\$2,577	\$0	\$0	so
	1. To Annualize Payroll (Eaves)		\$2,776	\$0	<u> </u>	\$0	\$0	
1	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	e
	1. To Annualize Payroll (Eaves)	040.000	\$9,732	\$0 \$0	43,004	\$0 \$0		φu
	2. To Normalize Overtime (Eaves)		-\$649	\$0		\$0		
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$49	\$0		\$0		
E-31	Chemicals - WTE	641.000	\$0 \$0	\$146,309 \$146,309	\$146,309	\$0 \$0		5(
	1. To Annualize Chemical Expense (Boateng)			<b>\$ 140,30</b> 9		:	φU	
E-33	Misc Expenses - Fuel & Power	643.100	\$0	\$190	\$190	\$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	\$(
	1. To Annualize Waste Disposal Expense (Eaves)		\$0	-\$27,826		\$0	\$0	
E 40		000.000		**	<b>54</b> -557			
E-42	Supervision & Engineering Oper - TDE	660.000	\$1,387		\$1,387	\$0	Sponsor: Paul	

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<u>A</u> Income Adj.	B	<u>C</u> Account Number	D Company Adjustment	<u>E</u> Company Adjustment Non Labor	E Company Adjustments	Adjustment	<u>H</u> <u>Jurisdictional</u> Jurisdict Adjustment Adjustm Non Labor Tota	nents
Number	Income Adjustment Description 1. To Annualize Payroll (Eaves)	Number	Labor \$1,494	NOT Labor \$0	Total	Labor\$0	*0 \$0	<u> 11</u>
	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	Ş(
	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	\$
	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	\$
	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	Accounting Schedule	: 10 \$

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A B Income Adj. Number Income Adjustment Description	<u>C</u> Account Number	-	E Company Adjustment Non Labor	<u>E</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>l</u> Jurisdictiona Adjustments Total
1. To Annualize Payroll (Eaves)		\$976	\$0	1000	\$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	\$
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	
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	
1. To Annualize Payroll (Eaves)		\$48	\$0		\$0	\$0	
E-53 TD Main - Labor & Mtce	673.000	\$7,593	\$0	\$7,593	\$0	<b>\$</b> 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	
1. To Annualize Payroll (Eaves)		\$1,547	\$0		\$0	Sponsor: Pau	Schedule: 10 Il R. Harrison te: 8/16/2008

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<u>A</u> Income Adj.	B	<u>C</u> Account	D Company Adjustment	<u>E</u> Company Adjustment	E Company Adjustments	Adjustment	<u>H</u> <u>I</u> Jurisdictional Jurisdictiona Adjustment Adjustments
Number	Income Adjustment Description 2. To Normalize Overtime (Eaves)	Number	Labor -\$110	Non Labor \$0	Total	Labor \$0	Non Labor Total \$0
E-56	Meters - Labor & Mtce	676.000	\$3,632	\$0	\$3,632	\$0	\$0 \$
1	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	<b>\$0</b>
E-57 I	Hydrants - Labor & Mtce	677.000	\$8,377	\$0	\$8.377	\$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	<b>\$0</b>
	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	so	<b>\$0</b>
	1. To Annualize Payroll (Eaves)		\$6,327	\$0		\$0	\$0
	2. To Normalize Overtime (Eaves)		-\$422	\$0		\$0	\$0
		ł				I	Accounting Schedule: 10 Sponsor: Paul R. Harrison Date: 8/16/2008

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A Income" Adj.	<u>C</u> Account		<u>E</u> Company Adjustment	E Company Adjustments	<u>G</u> Jurisdictional Adjustment	Adjustment	<u>l</u> Jurisdictional Adjustments
Number         Income Adjustment Description           3. To Adjust Soc. Sec. Related to Overtime (Eaves)	Number	Labor -\$32	Non Labor \$0	Total	Labor \$0	Non Labor \$0	Total
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	\$(
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	\$(
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	
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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<u>A</u> Income Adj.	<u>₿</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Ádjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdic <i>tion</i> al Adjustment	<u>I</u> Jurisdictional Adjustments
Number	Income Adjustment Description 4. To Adjust Soc. Sec. Related to Overtime (Eaves)	Number	Labor -\$126	Non Labor \$0	Total	Labor \$0	Non Labor \$0	Total
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	
	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	Ş
	1. To Remove Pre-tracker Costs (Bolin)		\$0	-\$9,225		\$0	\$0	
E-88	Pensions	926.200	-\$40,587	\$0	-\$40,587	\$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	and the second	\$ Schedule: 10
		•	•			1	Sponsor: Pau	JR. Harrison

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A Income Adj.	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	Adjustment	H Jurisdictional Jurisdictional Adjustment Adjustments
Number         Income Adjustment Description           1. To Remove Benefits Related to Lobbying (Bolin)	Number	Labor -\$832	Non Labor \$0	Total	Labor \$0	Non Labor Total \$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 \$C
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 \$(
1. To Adjust Rate Case Expense (Eaves)		\$0	-\$3,935		\$0	\$0
E-93 Goodwill Advertising Exp	930.100	\$0	-\$298	-\$298	\$0	\$0 \$4
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 50 \$
1. To Annualize Transporation Expense (Eaves)		\$0	-\$10,530		\$0	<b>\$0</b>
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 \$
1. To Annualize Building Lease Expense (Eaves)		\$0	\$3,135		\$0	\$0
2. To Annualize Equipment Lease Expense (Eaves)		\$0	-\$36,745		\$0	Accounting Schedule: 10 Sponsor: Paul R. Harrison

ponsor: Paul R. Harrison Date: 8/16/2008 Time: 12:28 PM Page: 9 of 11

<u>A</u> Income Adj.	<u>₿</u>	<u>C</u> Account	D Company Adjustment	<u>E</u> Company Adjustment	E Company Adjustments	<u>G</u> Jurisdictional Adjustment	Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-100	Depreciation Expense, Dep. Exp. To Annualize Depreciation Expense	403.000	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$647,998 \$647,998	\$647,998
	2. To Annualize Transportation & Power Equipment		\$0	\$0 \$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	÷ <b>\$0</b>	\$0	\$(
	1. To Annualize PSC Assessment (Bolin)		\$0	\$27,757		\$0	\$0	
E-108	Property Taxes		\$0	\$38,785	\$38,785	\$0	\$0	\$(
	1. To Annualize Property Tax Expense (Foster)		\$0	\$38,785		\$0	\$0	
E-109		ie fillen	-\$484	\$0	-\$484	\$0.,	\$0	ş
	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 Schedule: 10
	•	•	•				Sponsor: Pai	ul R. Harrison te: 8/16/2008

Accounting Schedule: 10 ponsor: Paul R. Harrison Date: 8/16/2008 Time: 12:28 PM Page: 10 of 11

A Income Adj. Number	B Income Adjustment Description	<u>C</u> Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	<u>E</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>]</u> 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	1	\$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

Accounting Schedule: 10 Sponsor: Paul R. Harrison Date: 8/16/2008 Time: 12:28 PM Page: 11 of 11

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

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		B	<u><u>C</u></u>	D		E
Line" Number	Description	Percentage Rate	Test Year	7.52% Return	7.73% Return	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		¢402.024	C402 224	\$483,331	\$483,331
5	Deferred Income Tax Expense		\$483,331 -\$92,388	\$483,331 -\$92,388	-\$92,388	-\$92,388
6 7	ITC Amortization 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	3.4040%	\$2,732,650	\$2,732,650	\$2,732,650	\$2,732,650
13	Interest Expense calculated at the Rate of	3.4040%		1		\$2,418,610
14	Tax Straight-Line Depreciation		\$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	05.0000	\$6,266,438	\$4,152,348	\$4,416,646 \$1,545,826	\$4,682,180 \$1,638,763
23	Federal Income Tax at the Rate of	35.000%	\$2,193,253	\$1,453,322	\$1,545,620	\$1,000,700
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 \$819,382
26	Deduct Federal Income Tax at the Rate of	50.000%	\$1,096,627 \$0	\$726,661 \$0	\$772,913 \$0	\$019,302 \$0
27 28	Deduct City Income Tax - MO. Inc. Tax Missouri Taxable Income - MO. Inc. Tax	1	\$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 \$3,043,417
34 35	City Taxable Income City Income Tax at the Rate of	0.000%	\$4,073,185 \$0	\$2,699,026 \$0	\$2,870,820 \$0	\$3,043,417 \$0
				-		
36	SUMMARY OF CURRENT INCOME TAX	[	\$2,193,253	\$1,453,322	\$1,545,826	\$1,638,763
37 38	State Income Tax	1 I	\$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 \$483,331
43	Deferred Income Tax		\$483,331 \$0	\$483,331 \$0	\$483,331 \$0	\$403,331 \$0
44 45	Deferred Tax Depreciation Amort of Deferred Tax Depreciation	}	\$0	\$0	\$0 \$0	\$0
45 46	Amort of Repair Allowance		\$0	\$0	\$0	\$0
40	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

Accounting Schedule: 11 Sponsor: Paul R. Harrison Date: 8/16/2008 Time: 12:28 PM Page: 1 of 2

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

Line	<u>B</u>	<u>C</u>	D	<u>E</u>	<u>F</u>
Number	Percentage	Test	7.52%	7.73%	7:95%
Description	Rate	Year	Return	Return	Return
50 TOTAL INCOME TAX		\$2,928,850	\$2,072,644	\$2,179,685	\$2,287,226

Accounting Schedule: 11 Sponsor: Paul R. Harrison Date: 8/16/2008 Time: 12:28 PM Page: 2 of 2

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

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

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

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

Accounting Schedule: 9-1 Sponsor: Kofi A. Boateng Date: 8/16/2008 Time: 12:34 PM Page: 1 of 1

#### Missouri - American Water Company Case No. WR-2008-0311 St. Joseph 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	<u>C</u> Annual Customer Charge Revenues	<u>D</u> Annualized Water Usage ≫	E Annualized Volumetric Revenues	E 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 Case No. WR-2008-0311 St. Joseph Water District Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Residential Min. Base Usage Revenue Feeder

Line Numbe		B Annualized Customers	C Bills Per Year	D Total Customer Bills B*C	E Customer Charge	E Annual Customer Charge Revenues D.*E	<u>G</u> Annual Water Usage Per Customer	H Annualized Water Usage (B*G)		<u>J</u> Sallons Per Volumetric Rate	<u>K</u> 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	Ō	\$0
4	1"	655	12	7,860	\$16.58	\$130,319	0	0	0.0000	Ó	\$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

Accounting Schedule: 9-2 Sponsor: Kofi A. Boateng Date: 8/16/2008 Time: 12:33 PM Page: 1 of 1

#### Missouri - American Water Company Case No. WR-2008-0311 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	Annualized Customers	C Bills Per Year	B Total Customer Bills	<u>C</u> Annual Customer Charge Revenues	D Annualized Water Usage	-a∻ 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

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

Line Numbe	Meter	B Annualized Customers	Bills Per Year	D Total Customer Bills B * C	E Customer Charge	E Annual Customer Charge Revenues D*E	<u>G</u> Annual Water Usage Per Customèr	년 Annualized Water Usage (B*G)	I Volmetric: Rate per . Gallons in J	J Gallons Per Volumetric Rate	<u>K</u> Annualized Volumetric Revenues (B*G*1i/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	~O	Ò	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	\$0.00	\$0	8,865,285	8,865,285	1.8638	1,000	\$16,523
15	TOTAL ST. JOSEPH - COMMER	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

Accounting Schedule: 9-3 Sponsor: Kofi A. Boateng Date: 8/16/2008 Time: 12:33 PM Page: 1 of 1

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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 Industrial No Min. Base Usage Revenue Feeder - Summary

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

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Accounting Schedule: 9-3 Kofi A. Boateng Date: 8/16/2008 Time: 12:33 PM Page: 1 of 1

#### 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 Numbe	The second se	<u>B</u> Annualized Customers	C Bills Per Year	D Total Customer Bills B*C	E Customer Charge	E Annual Customer Charge Revenues D*E	<u>G</u> Annual Water Usage Per Customer	H Annualized Water Usage (B*G)	l Volmetric Rate per Gallons in J	J Gailons Per Volumetric Rate	<u>K</u> Annualized Volumetric Revenues (B*G*1)/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
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		5. S.	\$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		<u>B</u> 7.52%	<u>C</u> 7.73%	D 7.95%
Number	Description	Return	Return	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		<u>B</u> Percentage Rate	<u>C</u> 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	L.	\$1,033,91 <u>1</u>
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	II Total Rate Base	и. Ц.	\$419,322,280

Accounting Schedule: 2 Sponsor: Paul R. Harrison Date: 8/16/2008 Time: 12:35 PM Page: 1 of 1

#### 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

		B	C	n	E	F	G		1.1.1. 1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.
Line	<u>A</u> Account#	Bernard	Total	Adjust.	<u> </u>			Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant		Adjustments	Jurisdictional
1		INTANGIBLE PLANT			£4.40.004	\$400 TOF	100.00%	\$0	¢490 705
2 3	301.000 302.000	Organization Franchises and Consents	\$49,441 \$0	P-2 P-3	\$140,264 \$0	\$189,705 \$0	100.00%	\$0	\$189,705 \$0
3 4	303.000	Miscellaneous Intangible Plant	\$123,037	P-4	\$216,632	\$339,669	100.00%	\$0	\$339,669
5	303.000	TOTAL PLANT INTANGIBLE	\$172,478		\$356,896	\$529,374	100.00 /0	\$0	\$529,374
v			ţ <u>-</u> ,		,,	·,-··			·
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	\$0	100.00%	\$0 \$0	\$0 \$0
12	315.000	Infiltration Galleries and Tunnels	\$0 \$686	P-12 P-13	\$0	\$0 \$686	100.00% 100.00%	\$0	\$686
13	316.000 316.100	Supply Mains Supply Mains - North Plant	\$247,698	P-13 P-14	\$0	\$247,698	100.00%	\$0	\$247,698
14 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
10	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	011.000	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 \$0	\$2,251,550 \$874,158
30	325.100	Pumping Equipment - Pre '46	\$874,158	P-30	\$0 \$0	\$874,158 \$26,512,440	100.00% 100.00%	\$0 \$0	\$26,513,440
31	325.200	Pumping Equipment - Post '46	\$26,513,440	P-31 P-32	\$0	\$26,513,440 \$1,513,755	100.00%	\$0	\$1,513,755
32	325.300	Pumping Equipment - Booster	\$1,513,755 \$0	P-32 P-33	\$0	\$1,513,755 \$0	100.00%	\$0	\$1,515,755
33 34	326.000 326.100	Diesel Pumping Equipment Diesel Pumping Equipment - Stratman	\$0	P-34	\$0	\$0 \$0	100.00%	\$0	\$0
34 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		S & I - Central 1 & 2	\$2,700,173	P-45	\$0	\$2,700,173	100.00%	\$0 \$0	\$2,700,173 \$23,667,026
46	331.300	S & I - Central 3	\$23,667,026	P-46	\$0 \$0	\$23,667,026	100.00%	\$0 \$0	\$23,667,026 \$3,158,628
47	331.400	S & I - South Plant	\$3,158,628	P-47		\$3,158,628	100.00%	\$0 \$0	\$9,200,940
48	331.500	S & I - Meramec	\$9,200,940	P-48	\$0 \$0	\$9,200,940 \$2,668,992	100.00% 100.00%	\$0 \$0	\$2,668,992
49	332.000	WT Equipment-Non-Media	\$2,668,992 \$8,887,409	P-49 P-50	\$0	\$8,887,409	100.00%	\$0	\$8,887,409
50	332.100	WT Equipment - North Plant WT Equipment - Central 1 & 2	\$2,261,347	P-50	\$0	\$2,261,347	100.00%	\$0	\$2,261,347
51	332.200 332.300	WT Equipment - Central 1 a 2	\$23,546,083	P-52	ŝõ	\$23,546,083	100.00%	\$0	\$23,546,083
52 53	332.400	WT Equipment - South Plant	\$4,229,117	P-53	\$0	\$4,229,117	100.00%	\$0	\$4,229,117
53 54	332.500	WT Equipment - Meramec	\$7,445,315	P-54	\$0	\$7,445,315	100.00%	\$0	\$7,445,315
54 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 \$0	\$4,055
63	342.100	Rsvr & Standpipe - Elev	\$2,565,768	P-63	\$0	\$2,565,768	100.00%	\$0	\$2,565,768
								Accounting Coby	

Accounting Schedule: 3 Sponsor: Keith Foster Date: 8/16/2008 Time: 12:35 PM Page: 1 of 2

#### 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

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Barnet Control         Control         Additional Control <th></th> <th><u>A</u> Account#</th> <th></th> <th>C Total Plant</th> <th>D Adjust. Number</th> <th>E Adjustments</th> <th>E As Adjusted Plant</th> <th><u>G</u> Jurisdictional Allocations</th> <th>H Jurisdictional Adjustments</th> <th>MO Adjusted Jurisdictional</th>		<u>A</u> Account#		C Total Plant	D Adjust. Number	E Adjustments	E As Adjusted Plant	<u>G</u> Jurisdictional Allocations	H Jurisdictional Adjustments	MO Adjusted Jurisdictional
esc         34.300         Trans and Diar Rains - AC (1911)         192.0325         p-45         50         100.00%         30         522.0325           67         33.300         7 & D Mains - AC (1911)         22.003,000         P-45         50         100.00%         30         52.002,000         30         50           73         33.300         7 & D Mains - AC (1911)         22.003,000         P-45         50         52.002,000         30         52.202,000         30         52.202,000         30         52.202,000         30         52.202,000         30         52.202,000         30         52.202,000         30         52.202,000         30         52.202,000         30         52.202,000         30         52.202,000         30         52.202,000         30         52.202,000         30         52.202,000         30         52.202,000         30         52.202,000         30         52.202,000         30         52.202,000         30         52.202,000         30         52.202,000         30         52.202,000         30         52.202,000         30         52.202,000         30         52.202,000         30         52.202,000         30         52.202,000         30         52.202,000         30         52.202,000         30 </td <td></td>										
66         343,100         7 & D Mains - A C (STL)         52,000         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50						•				
at.22         Tableman         Act of Strup         S2,009,060         Far         S0         S2,009,060         S0         S2,009,060         S0         S2,009,060         S0         S2,009,060         S0         S2,009,060         S0         S2,009,060         S0         S1,000,070         S0 <ths1,000,070< th="">         S0         <ths1,00< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></ths1,00<></ths1,000,070<>										
68         33.300         7 a D Manne - Gav 1 (STL)         54.439         P-48         50         54.133         F00.00%         50         64.439           70         34.310         C1 - 07 & Smaller - 190 - 1928         32.772.043         P-71         50         52.772.043         100.00%         50         52.772.043         100.00%         50         52.772.043         100.00%         50         52.772.043         100.00%         50         52.772.043         100.00%         50         52.772.043         100.00%         50         52.772.043         100.00%         50         52.772.043         100.00%         50         52.772.043         100.00%         50         52.772.043         100.00%         50         52.772.043         100.00%         50         52.772.043         100.00%         50         52.772.043         100.00%         50         52.772.043         100.00%         50         52.772.043         100.00%         50         52.772.043         100.00%         50         52.772.043         100.00%         50         52.772.043         100.00%         50         52.772.043         100.00%         50         52.772.043         100.00%         50         52.722.043         100.00%         50         52.00.02.04         100.00%         50										\$2,809,805
669         343.200         T & D Mains - Gr to *         522,209         P-49         \$1,166,666         \$1,33,9514         100.00%         50         51,33,9514           71         344,220         C1 - C1 * & Smaller - 1900 - 152         \$27,72,028         P-77         50         \$52,772,028         P-77         50         \$52,772,028         P-77         50         \$52,722,028         P-77         50         \$52,722,028         P-77         50         \$52,722,028         P-77         50         \$52,722,028         P-77         50         \$52,422,228         P100,00%         50         \$544,732,89           73         343,220         T & D Mann - D4* (STL)         \$10,62,025         P-78         \$50         \$541,732,89         P00,00%         \$50         \$544,732,89           74         343,300         T & D Mann - B* & Gruter         \$10,706         P-77         \$50         \$51,056,451         \$10,000%         \$50         \$13,056,44           74         343,300         T & D Mann - B* & Gruter         \$10,706         P-77         \$50         \$13,056,44         \$10,000%         \$50         \$13,056,44           74         343,300         T & D Mann - D1 (s (TL)         \$16,61,014         P-84         \$30         \$12,000,00%         \$50						\$0			\$0	\$41,839
70         343.210         C1-Ur & Smaller - 1300         152.728,063         17.092,807         17.092,807         17.092,807         17.092,807         17.092,807         17.092,807         17.092,807         17.092,807         10.095         56         57.792,863         17.092,807         10.095         56         57.792,803         57.792,803         17.092,807         10.095         56         55.3445,135         10.0105         56         55.3445,135         10.0105         56         55.3445,135         10.0105         56         55.3445,135         10.0105         56         55.3445,135         10.0105         56         55.3445,135         10.0105         56         55.3445,135         10.0105         56         55.3445,135         10.0105         56         55.3445,135         10.0105         56         55.3445,135         10.0105         56         56.3445,135         10.0105         56         56.346,131,333,345         10.0105         56         56.346,131,333,345         10.0105         56         56.346,131,333,345         10.0105         56         56.346,131,333,345         10.0105         56         56.346,131,333,345         10.0105         56         56.346,131,333,345         10.0105         56         56.346,131,333,345         10.0105         56         56.346,131,333,345				\$232,909		\$1,106,605	\$1,339,514	100.00%	\$0	\$1,339,514
71       34.220       C1- tr & Smaller - 192 - 1966       \$17,028,87       100,0%       \$0       \$17,028,87         72       34.240       T & D Mans - D1 6-8" (STL)       \$254,223,981       P-73       \$0       \$224,222,981       100,0%       \$0       \$13,024,813         73       343,240       T & D Mans - D1 6-8" (STL)       \$147,028,87       \$10,120,05       \$10,120,05       \$10,120,05       \$10,120,05       \$11,120,05       \$11,120,05       \$11,120,05       \$11,120,05       \$11,120,05       \$11,120,05       \$11,120,05       \$11,120,05       \$11,120,05       \$11,120,05       \$11,120,05       \$11,120,05       \$11,120,05       \$11,120,05       \$11,120,05       \$11,120,05       \$11,120,05       \$11,120,05       \$11,120,05       \$11,120,05       \$11,120,05       \$11,120,05       \$11,120,05       \$11,120,05       \$11,120,05       \$11,120,05       \$11,120,05       \$11,120,15       \$11,120,15       \$11,120,15       \$11,120,15       \$11,120,15       \$11,120,15       \$11,120,15       \$11,120,15       \$11,120,15       \$11,120,15       \$11,120,15       \$11,120,15       \$11,120,15       \$11,120,15       \$11,120,15       \$11,120,15       \$11,120,15       \$11,120,15       \$11,120,15       \$11,120,15       \$11,120,15       \$11,120,15       \$11,120,15       \$11,120,15       \$11,120,15				\$2,792,063	P-70	\$0	\$2,792,063	100.00%	\$0	\$2,792,063
72       343.220       C1-10* & Smaller - 187.7       193       553.454.35       77.2       50       553.454.35       100.00%       50       534.454.35         74       342.260       T & D Mann. D1.4* (STL)       544.723.294       P.7.3       50       554.423.294       F0.000%       50       544.725.294       F0.000%       50       554.425.294       F0.000%       50       556.757.45       512.63.71       F0.000%       50       556.757.45       50       513.63.05.75       513.63.05.75       513.63.05.75       513.63.05.75       513.63.05.75       513.63.05.75       513.63.05.75       513.63.05.75       513.63.05.75       513.63.05.75       513.63.05.75       513.63.05.75       513.63.05.75       513.63.05.75       513.63.05.75       513.63.05.75       513.63.05.75       513.63.05.75       513.63.05.75       513.63.05.75       513.63.05.75       513.63.05.75       513.63.05.75       513.63.05.75       513.63.05.75       513.63.05.75       513.63.05.75       513.63.05.75       513.63.05.75       513.63.05.75       513.				\$17,092,897	P-71	\$0	\$17,092,897	100.00%	\$0	\$17,092,897
73       343_20       T & D Mains - D16 & ('STL)       5264_322.891       P.73       50       5264_322.891       100.00%       50       5264_322.891         74       343.260       T & D Mains - D14 & ('STL)       \$117.680       P.74       \$50       \$117.620       100.00%       \$0       \$107.620       \$00.00%       \$0       \$107.620       \$00.00%       \$0       \$107.620       \$00.00%       \$0       \$107.620       \$00.00%       \$0       \$107.620       \$00.00%       \$0       \$107.620       \$00.00%       \$0       \$107.620       \$00.00%       \$0       \$10.620       \$00.00%       \$0       \$10.620       \$00.00%       \$0       \$13.020,518       \$7.75       \$100.00%       \$0       \$13.020,518       \$7.75       \$0       \$10.000%       \$0       \$13.020,518       \$7.75       \$0       \$10.000%       \$0       \$13.020,518       \$7.75       \$0       \$10.000%       \$0       \$13.020,518       \$7.77       \$0       \$10.000%       \$0       \$13.020,518       \$7.77       \$0       \$10.000%       \$0       \$13.020,518       \$7.77       \$0       \$10.000%       \$0       \$11.281,704       \$0       \$7.74       \$100.00%       \$0       \$12.020,714       \$100.00%       \$0       \$1.281,704       \$100.00%			CI - 10" & Smaller - 1957 - 1993	\$53,454,135	P-72	\$0	\$53,454,135			
74       342.20       T & D Mains - D1 4" (STL)       \$417.68       90.005%       \$50       \$61.62.025       \$50       \$62.76       \$50       \$50       \$62.76       \$50       \$50       \$62.76       \$50       \$50       \$50       \$62.00       \$50       \$62.00       \$50       \$62.00       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$		343.240	T & D Mains - DI 6-8" (STL)	\$264,232,991	P-73	\$0	\$264,232,991	100.00%		\$264,232,991
76         332.300         T & D Mains - 10" to 10"         75 (13,03,05)         97.6         \$12,02,11"         \$13,03,05)         97.6         \$12,02,11"         \$13,03,05)         97.7         \$53,01,05)         950,015         900,000%         \$0         \$13,03,05,16]         97.7         \$53,01,05         \$50,215         900,000%         \$0         \$13,03,05,16]         97.7         \$53,01,05         \$50,215         900,000%         \$0         \$13,03,05,16]         97.7         \$53,510,15         97.7         \$53,510,15         97.7         \$53,510,15         97.7         \$53,510,15         97.7         \$53,510,15         97.7         \$53,510,15         97.7         \$53,510,15         97.7         \$53,510,15         97.7         \$53,510,15         97.7         \$53,510,15         97.7         \$53,510,15         97.7         \$53,510,15         97.7         \$53,510,15         97.7         \$53,510,15         97.7         \$53,510,15         97.7         \$53,510,15         97.7         \$53,510,15         97.7         \$53,510,15         97.7         \$53,510,15         97.7         \$53,510,15         97.7         \$53,510,15         97.7         97.7         97.7         97.7         97.7         97.7         97.7         97.7         97.7         97.7         97.7         97.				\$417,668	P-74	\$0	\$417,668	100.00%		
77     343.30     74     Distance     String for point     550     553.00       78     343.30     TD Mains - CI +2" (STL)     \$13,300,518     97.97     \$60     \$13,300,518     100.00%     \$00     \$13,300,518       79     343.33     TD Mains - CI +2" (STL)     \$13,400,518     \$13,000,518     100.00%     \$00     \$13,300,518       80     343.30     T& D Mains - DI 12 (STL)     \$12,281,704     P-80     \$00     \$14,281,704     100.00%     \$00     \$13,333,348       343.30     T& D Mains - DI 12 (STL)     \$12,281,704     P-81     \$00     \$12,281,704     100.00%     \$00     \$13,333,348       343.300     T& D Mains - PL 12 (STL)     \$12,281,704     P-81     \$00     \$12,281,704     100.00%     \$00     \$13,333,348       343.000     Bervices     \$12,281,704     P-85     \$00     \$82,224     100.00%     \$00     \$13,333,348       343.000     Bervices     \$12,281,704     P-85     \$00     \$82,774     100.00%     \$00     \$34,847,350       343.000     Meters - Bronze Case     \$20,022,914     P-86     \$00     \$8,77,950     100.00%     \$00     \$32,022,214       344.300     Meters - Chers     \$20,022,914     P-88     \$00     \$20,022,914     1	75	343.260	T & D Mains - PL 6-8" (STL)	\$10,162,025	P-75	\$0	\$10,162,025			
76         243.32         70         Mains - Ci + 12" (STL_)         S13.03.05 (Ste)         -7.0         S13.03.05 (Ste)         100.00%         S0         S13.03.05 (Ste)           243.340         TA Bunis - Di 14 & Greater (STL)         S19,164.739         S19,164.739         S19,164.739         S13.03.05 (Ste)         100.00%         S0         S19,164.739           243.340         TA D Mains - Di 14 & Greater (STL)         S12,281,704         S0         S12,281,704         100.00%         S0         S14,212,81,704           243.360         TA D Mains - LJ 20 (STL)         S4,430,134         P42         S0         S1,430,344         100.00%         S0         S14,231,704           343.400         File Mains         S3         S4         S0         S1,332,345         S0         S4,470,134         100.00%         S0         S1,323,345           344.000         File Mains         S3         S4         S0         S4,471,500         S0         100.00%         S0         S4,202,200         100.00%         S0         S4,202,200         100.00%         S0         S4,202,200         100.00%         S0         S2,774,471         100.00%         S0         S2,774,71         100.00%         S0         S2,774,71         100.00%         S0         S2,774,711 <td>76</td> <td>343.300</td> <td>T &amp; D Mains - 10" to 16"</td> <td>\$18,637</td> <td>P-76</td> <td></td> <td></td> <td></td> <td></td> <td></td>	76	343.300	T & D Mains - 10" to 16"	\$18,637	P-76					
779         343.33         70         Mains. cl. + de 'ISTL)         S19,146,729         P.79         S0         S19,164,729         100.00%         S0         S19,164,729           243.360         T & D Mains. D 14 (STL)         S66,163,464         S0         S56,163,464         100.00%         S0         S56,163,464           243.350         T & D Mains. D 14 (STL)         S112,817,704         P-81         S0         S112,817,04         100.00%         S0         S12,481,704           243.350         T & D Mains. P.1 (2*(STL)         S1,333,349         P-82         S0         S1,333,348         100.00%         S0         S1,451,314           343.370         T & D Mains. P.1 (2*(STL)         S1,333,349         P-82         S0         S1,323,348         100.00%         S0         S2,2254         100.00%         S0         S2,2254         100.00%         S0         S2,2254         100.00%         S0         S2,20,052,914         100.00%         S0         S2,20,052,914         100.00%         S0         S2,20,052,914         100.00%         S0         S2,276,471         S0         S2,774,471         S0         S2,774,471         S0         S2,774,471         S0         S2,774,471         S0,322,838         100.00%         S0         S10,332,838 <td< td=""><td>77</td><td>343.310</td><td>T &amp; D Mains - 18" &amp; Greater</td><td>\$516,705</td><td></td><td></td><td></td><td></td><td></td><td></td></td<>	77	343.310	T & D Mains - 18" & Greater	\$516,705						
act         3ct         3ct <td>78</td> <td>343.320</td> <td>TD Mains - CI - 12" (STL)</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	78	343.320	TD Mains - CI - 12" (STL)							
st3_33         Tab         Mains<-Dit & Argenter (STL)         S112,8817.04         P-81         S0         S12,2817.04         T00.00%         S0         S112,8817.04           233,367         T & D Mains<-PL 27 (STL)	79	343.330	TD Mains - CI - 16" (STL)		•	• •				
size         size <th< td=""><td>80</td><td></td><td></td><td></td><td>I</td><td></td><td></td><td></td><td></td><td></td></th<>	80				I					
33         33.370         T & Mains - PL 12* (STL)         \$1,33.349         P-84         \$0         \$1,33.349         100.00%         \$0         \$1,33.349           345.000         Firw Mains         \$22,254         P-86         \$0         \$52,254         100.00%         \$0         \$58,477,550         100.00%         \$0         \$58,477,550         100.00%         \$0         \$58,477,550         100.00%         \$0         \$58,477,550         100.00%         \$0         \$52,092,914         100.00%         \$0         \$52,092,914         100.00%         \$0         \$52,092,914         100.00%         \$0         \$20,092,914         100.00%         \$0         \$20,092,914         100.00%         \$0         \$20,092,914         100.00%         \$0         \$20,092,914         100.00%         \$0         \$20,092,914         100.00%         \$0         \$20,092,914         100.00%         \$0         \$20,092,914         100.00%         \$0         \$20,092,914         100.00%         \$0         \$20,092,914         100.00%         \$0         \$20,092,914         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0	81	343.350			-					
Sad. 2000         Fire Mains         So         P-84         So         So <thso< th="">         So<td>82</td><td>343.360</td><td>T &amp; D Mains - LJ 20 (STL)</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></thso<>	82	343.360	T & D Mains - LJ 20 (STL)							
ss         ss<	83	343.370	T & D Mains - PL 12" (STL)							
set         346.100         Metrar         Bronze Case         S3,477,550         P-86         S0         S0         P37         S0         S0         P37         S0         S0         P30         S0         P30         S0         P30         S0         P30         S0         P30         S0         P30         S0         S20,092,914         P38         S0         S20,000         S0         S21,774,471         S0         P37         S0         S20,000         S0         S23,774,747         S10,332,636         S0         S10,332,636         S0         S0         S24,226         S0         S24,226         S0 <th< td=""><td>84</td><td>344.000</td><td>Fire Mains</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>	84	344.000	Fire Mains							
364         364         200         Neture - Pitestic Case         50         9         96         30         100.00%         50         50         9.9           86         366.400         Metters - Centrol         S20.092.914         P-88         \$0         \$20.092.914         P-88         \$0         \$4,002.201         P.90         \$0         \$6         100.00%         \$50         \$50         \$00.00%         \$50         \$2,002.914         P-88         \$0         \$2,774.471         P.90         \$0         \$50         \$50         \$00.00%         \$50         \$52.092.914         P-88         \$0         \$2,774.471         P.90         \$0         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         <	85									
Set 300         Interact others         S20,092,914         P-86         S0         S20,092,914         P00         S0         S20,092,914         P00.00%         S0         S20,202,200           345,500         Meter / netaliations         S2,774,471         P-91         S0         S4,202,280         P68         S0         S2,774,471         P51         S0         S2,774,471         P51         S0         S2,774,471         P51         S0         S3,974,266         D00.00%         S0         \$10,332,636         P33         S3,770         S3,942,666         D00.00%         S0         \$53,858,868         P33         S3,770         S3,942,666         D00.00%         S0         \$53,858,868         P33         S3,770         S3,942,666         D00.00%         S0         \$53,858,958         P33         S3,770         S3,942,666         D00.00%         S0         \$54,852,859         P33         S0         S0         D00.00%         S0         \$54,929         P38         S0         S26,429         P38         S0         S26,429         P38         S0         S26,4329         P30,000         S3         \$54,433         P30         S3         S4,72,733         P30,000,00%         S0         \$54,433         S30,53,80         S34,53,13         S36,539	86	346.100								
346.400         Meters - Remote (ARBs)         54.202.280         9-95         S0         54.202.280         100.00%         S0         54.202.280           90         346.500         Meter Installations         52.774.471         9-94         S0         52.774.471         100.00%         S0         51.032.253           91         347.100         Meter Install-Ioner         \$10.322.535         P-92         S0         \$10.322.566         100.00%         S0         \$51.032.256           93         346.000         Uther Transmission & Distribution Plant         S0         P-94         \$50         \$50.77         \$53.642.666         100.00%         \$50         \$576.332.800           96         GENERAL PLANT         \$677.094.077         \$677.094.077         \$6         \$50         100.00%         \$50         \$567.332.800           96         GENERAL PLANT         \$677.094.077         \$6         \$50         \$50         \$50         \$50         \$50         \$50         \$577.322.800           96         GENERAL PLANT         \$50         \$51.463.21         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50	87	346.200								
346.50         Meter Vault         50         9-90         50         50         100.00%         50         50           347.200         Meter install-Other         \$10.332.636         \$10.332.636         \$10.332.636         \$10.00%         \$50         \$5.774.471           347.200         Meter install-Other         \$10.332.636         \$10.332.636         \$10.332.636         \$10.00%         \$50         \$5.774.971           348.000         Other Transmission & Distribution Plant         \$39.638.686         \$9.3         \$3.770         \$39.642.666         \$0         \$50         \$50         \$50         \$50         \$50         \$50         \$57.392.800         \$50         \$57.392.800         \$50         \$57.392.800         \$50         \$57.392.800         \$50         \$57.392.800         \$50         \$57.392.800         \$50         \$57.392.800         \$50         \$57.427.33         \$50         \$50         \$50         \$57.432.800         \$50         \$57.432.800         \$50         \$57.432.800         \$50         \$57.432.800         \$50         \$57.432.800         \$50         \$51.392.800         \$50         \$51.392.800         \$50         \$51.333.83.830         \$50         \$52.442.92         \$50         \$57.47.473         \$50         \$52.442.92         \$50         <	88	346.300	Meters - Others	1						
347.300         Mater installations         52.77.471         r-94         50         52.77.471         100.00%         50         52.77.471           347.200         Mater install - Other         \$10.32.536         P-93         \$30.32.566         P-93         \$31.700         \$50         \$51.32.566         P-93         \$51.32.566         P-93         \$51.32.566         P-93         \$51.32.566         P-97         \$50.842.666         100.00%         \$50         \$57.322.800           96         GENERAL PLANT         5577.034.077         \$577.034.077         \$578.392.800         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50	89	346.400	Meters - Remote (ARBs)							
32         347.200         Meter install - Other         \$10,322,635         P-92         \$0         \$10,322,636         100.00%         \$0         \$10,332,636           344,000         Hydrants         \$39,642,666         100.00%         \$0         \$50         \$50         \$50,770         \$50         \$53,642,666         100.00%         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50         \$50	90	346.500	Meter Vault						• •	• -
32         344.000         Hydrants         539,642,665         100.00%         50         539,642,665         100.00%         50         539,642,665         100.00%         50         539,642,665         100.00%         50         5576,392,800           96         GENERAL PLANT         5677,094,073         50         577,094,073         50         50         100.00%         50         5678,392,800           96         GENERAL PLANT         5677,094,073         50         50         100.00%         50         5678,392,800           96         GENERAL PLANT         50         P-97         50         50         100.00%         50         5264,929           93         300.00         5 & 1 - Garage         5264,929         50         5724,703         100.00%         50         5344,63.13           101         390.200         5 & 1 - Laseshold         534,63.31         P-101         55,872         587,680         100.00%         50         534,63.261           102         30.400         General Structures HVAC         \$200,588         P-101         58,972         587,680         100.00%         50         534,63.261           103         30.000         General Structures HVAC         \$200,588         P-102	91	347.100	Meter Installations					1		
34         340.000         Other Transmission & Distribution Plant         50         9-94         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50 <th< td=""><td>92</td><td>347.200</td><td>Meter Install - Other</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>	92	347.200	Meter Install - Other							
Sector         Other Hanssmission & DIST, PLANT         \$677,094,073         \$1,298,727         \$678,392,800           96         GENERAL PLANT         S677,094,073         \$1,298,727         \$678,392,800         \$0         \$60         \$0           97         389,000         S & I. Store, Shop & Garage         \$264,929         P-98         \$0         \$284,929         100.00%         \$0         \$264,329           99         390,100         \$ & I Office         Samp         S678,392,400         \$0         \$324,313         100.00%         \$0         \$244,329           100         300,000         \$ & I Lossehold         \$344,313         P-100         \$0         \$344,513         100.00%         \$0         \$547,433,46,313           1012         330,000         \$ & I AG         \$200,688         P-101         \$5,05,233         100.00%         \$0         \$544,63,261           102         330,000         General Structures HVAC         \$200,688         P-101         \$5,95,233         100.00%         \$0         \$544,633           103         390,500         General Structures HVAC         \$200,688         P-102         \$50         \$1,47,275         100.00%         \$0         \$51,558,863         100.00%         \$0         \$57,670<	93	348.000								
Solution         GENERAL PLANT         S0         P-97         S0         S0         100.00%         S0         S0           96         380.000         S & I - Store, Shop & Garage         \$264,929         P-98         \$0         \$224,703         100.00%         \$0         \$264,929         100.00%         \$0         \$264,929         100.00%         \$0         \$264,929         100.00%         \$0         \$264,929         100.00%         \$0         \$244,703         100.00%         \$0         \$346,313         100.00%         \$0         \$346,313         100.00%         \$0         \$346,313         100.00%         \$0         \$346,313         100.00%         \$0         \$54,43,261           102         390.400         \$8.1 - Misc         \$1,483,261         P-104         \$99,158         \$1,407,279         100.00%         \$0         \$200,588           103         390.600         General Structures HVAC         \$200,588         P-103         \$5         \$200,588         100.00%         \$0         \$7,007,562         100.00%         \$0         \$7,007,562         100.00%         \$0         \$7,007,562         100.00%         \$0         \$7,007,562         100.00%         \$0         \$7,007,562         100.00%         \$0         \$1,05,553	94	349.000			P-94			100.00%		
97         389.000         Land and Land Rights - GP         50         90         50         100.00%         50         50           98         390.000         S & I - Store, Shop & Garage         \$264,929         98         50         \$5264,929         100.00%         \$50         \$264,929           99         300.000         S & I - Leasehold         \$346,313         P:100         \$50         \$346,313         100.00%         \$50         \$346,313           101         330.000         S & I - AG         \$60,800         P:101         \$6,872         \$67,680         100.00%         \$50         \$346,313           102         390.400         S & I - Misc         \$1,483,261         P:102         \$50         \$1,483,261         100.00%         \$50         \$1,483,261           104         391.000         Office Furniture and Equipment         \$1,348,121         P:104         \$59,158         \$1,447,279         100.00%         \$51         \$52,052,33           106         331.00         Computer Software Perisonal         \$0         P:105         \$1,502,231         \$5,306,233         100.00%         \$0         \$7,007,626           107         331.00         Computer Software Other         \$0         P:106         \$4,519,871	95		TOTAL TRANSMISSION & DIST. PLANT	\$677,094,073		\$1,298,727	\$678,392,800		\$U	\$678,392,800
97         389.000         Land and Land Rights - GP         50         90         50         100.00%         50         50           98         390.000         S & I - Store, Shop & Garage         \$264,929         98         50         \$5264,929         100.00%         \$50         \$264,929           99         300.000         S & I - Leasehold         \$346,313         P:100         \$50         \$346,313         100.00%         \$50         \$346,313           101         330.000         S & I - AG         \$60,800         P:101         \$6,872         \$67,680         100.00%         \$50         \$346,313           102         390.400         S & I - Misc         \$1,483,261         P:102         \$50         \$1,483,261         100.00%         \$50         \$1,483,261           104         391.000         Office Furniture and Equipment         \$1,348,121         P:104         \$59,158         \$1,447,279         100.00%         \$51         \$52,052,33           106         331.00         Computer Software Perisonal         \$0         P:105         \$1,502,231         \$5,306,233         100.00%         \$0         \$7,007,626           107         331.00         Computer Software Other         \$0         P:106         \$4,519,871										
30       300.00       5 Å I - Store, Shop & Garage       \$264,929       P-98       \$0       \$724,703       P-99       \$0       \$724,703       P.99       \$0       \$724,703       P.00       \$0       \$346,313       100.00%       \$0       \$346,313         100       390.200       \$ & I - Leasehold       \$346,313       P-100       \$0       \$346,313       100.00%       \$0       \$546,313       100.00%       \$0       \$546,313         101       390.300       \$ & I - Mice       \$1463,261       \$60,808       P-101       \$6,872       \$67,680       100.00%       \$0       \$1463,261         102       390.500       General Structures HVAC       \$200,588       P-103       \$0       \$200,588       100.00%       \$0       \$1463,261         103       391.000       Computer Software       \$2,487,755       P-106       \$4,518,871       \$7,007,626       100.00%       \$0       \$7,667,701       \$00,00%       \$0       \$7,667         103       391.400       Computer Software Other       \$0       P-107       \$87,667       \$00,00%       \$0       \$7,667         103       391.400       Computer Software Other       \$0       \$146,66       100.00%       \$0       \$144,506 <tr< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>400.000</td><td></td><td>**</td></tr<>								400.000		**
30         300.10         58.1 - Lotting         100.10         58.1 - Office         5724,703         P.99         50         5724,703         100.00%         50         5724,703         100.00%         50         5724,703         100.00%         50         5346,313         100.00%         50         5346,313         100.00%         50         5346,313         100.00%         50         53724,703         100.00%         50         5376,801         100.00%         50         5376,801         100.00%         50         5346,313         100.00%         50         5346,313         100.00%         50         5346,313         100.00%         50         5346,313         100.00%         50         5346,313         100.00%         50         5346,313         100.00%         50         5346,313         100.00%         50         5346,313         100.00%         50         5346,313         100.00%         50         534,633         100.00%         50         534,633         100.00%         50         53,536,333         100.00%         50         53,536,533         100.00%         50         57,047,526         100.00%         50         57,047,526         100.00%         50         53,550         514,606         100.00%         50         514,606								1		
300         301.200         S & I - Leasehold         \$346,313         P-000         \$50         \$346,313         100.00%         \$50         \$5346,313           1001         390.300         S & I - AG         \$60,808         P-101         \$66,872         \$67,680         100.00%         \$50         \$51,463,261           102         330.400         S & I - AG         \$1463,261         \$50,000         \$50         \$51,463,221         100.00%         \$50         \$51,463,261           103         300.600         General Structures HVAC         \$200,588         \$104.00%         \$51,452,221         100.00%         \$51,453,261           104         391.000         Office Furniture and Equipment         \$3,713.002         P-105         \$1,952,231         \$5,305,233         100.00%         \$50         \$5,005,233           106         391.200         Computer Software - Personal         \$0         P-107         \$87,657         \$87,667         100.00%         \$0         \$7,007,626         100.00%         \$0         \$7,007,626         100.00%         \$0         \$7,007,626         100.00%         \$0         \$7,007,626         100.00%         \$0         \$7,007,626         100.00%         \$0         \$7,007,626         100.00%         \$0         \$5,00						,				
101         390.300         S & I - AG         560,808         P-101         560,808         P-102         587,680         100.00%         \$0         \$51,463,261           102         390.400         S & I - Misc         \$1,463,261         P-102         \$0         \$1,463,261         100.00%         \$0         \$1,463,261           103         390.400         S & I - Misc         \$200,688         P-102         \$0         \$1,463,261         100.00%         \$0         \$1,463,261           104         391.000         Office Furniture and Equipment         \$1,348,121         P-104         \$99,158         \$1,447,279         100.00%         \$111,584         \$1,553,853           106         391.200         Computer Software - Personal         \$0         P-105         \$1,592,231         \$5,062,233         100.00%         \$0         \$7,007,626           107         391.300         Computer Software Other         \$0         P-107         \$87,667         \$87,667         100.00%         \$0         \$14,606           108         391.400         Computer Software Other         \$168,978         P-101         \$5,50         \$14,606         100.00%         \$0         \$14,606           110         391.200         Other Office Equipment					1					
101         300.00         S & 1 - 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         100.00%         \$0         \$200,588         100.00%         \$0         \$200,588         100.00%         \$0         \$51,463,261           104         391.000         Computer and Equipment         \$1,348,121         P-105         \$1,592,231         \$5,305,233         100.00%         \$0         \$51,07,233           106         391.200         Computer Software - Personal         \$0         P-105         \$1,592,231         \$7,007,626         100.00%         \$0         \$7,677           108         391.400         Computer Software - Personal         \$0         P-108         \$0         \$14,666         100.00%         \$0         \$87,667         \$87,667         \$87,667         \$807,667         \$807,667         \$817,4528         100.00%         \$0         \$14,666           101         391.500         Data Handling Equipment         \$14,666         P-109         \$0         \$14,666         100.00%         \$0         \$17,4,528 <td></td> <td></td> <td></td> <td></td> <td>1</td> <td></td> <td></td> <td></td> <td></td> <td></td>					1					
103         390.500         General Structures HVAC         \$200,588         P-103         \$50         \$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         \$1,558,663           105         391.00         Computer & Peripheral Equipment         \$3,713,002         P-105         \$1,592,231         \$5,505,233         100.00%         \$0         \$57,007,626           106         391.200         Computer Software Other         \$0         P-106         \$4,519,871         \$7,007,626         100.00%         \$0         \$87,667           108         391.600         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         \$14,606           111         392.000         Trans Equip - Lt Duty Trucks         \$4,209,922         100.00%         \$0         \$31,441           112         392.000         Trans Equip - Autos         \$100,434         P-114         \$										
104         391.000         Office Furniture and Equipment         \$1,344,121         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         \$5,7007,625         100.00%         \$0         \$5,7007,625         100.00%         \$0         \$5,7007,625         100.00%         \$0         \$5,7007,625         100.00%         \$0         \$5,7007,625         100.00%         \$0         \$5,7007,625         100.00%         \$0         \$5,7007,625         \$1,667         100.00%         \$0         \$50         \$100.00%         \$0         \$50         \$100.00%         \$0         \$14,606         100.00%         \$0         \$14,606         \$100.00%         \$0         \$14,606         \$100.00%         \$0         \$14,606         \$100.00%         \$0         \$14,606         \$14,606         \$14,606         \$100.00%         \$0         \$14,606         \$14,606         \$14,606         \$14,606         \$14,606         \$14,606         \$14,606         \$14,528         \$100,434         \$100.00%         \$0         \$14,606         \$113,391         \$100.00%         \$0         \$14,606         \$100,9										
105       391.100       Computer A 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 Other       \$0       P-107       \$87,667       \$87,667       100.00%       \$0       \$7,007,626         109       391.400       Computer Software Other       \$0       P-108       \$0       \$0       100.00%       \$0       \$1,600         109       391.600       Diter Office Equipment       \$14,606       P-109       \$0       \$14,606       100.00%       \$0       \$174,528         111       392.000       Trans Equip - Hvy Duty Trucks       \$168,978       P-111       \$30,141       \$30,141       \$30,141       \$30,141       \$30,141       \$30,141       \$30,141       \$30,141       \$30,141       \$30,141       \$30,141       \$30,141       \$30,141       \$30,141       \$30,141       \$30,141       \$30,141       \$30,141       \$30,141       \$30,141       \$30,141       \$30,141       \$30,141       \$30,141       \$30,000       \$60       \$4,209,922									· ·	
106       391.200       Computer Software       S2,487,755       P-106       S4,519,871       S7,007,626       100.00%       \$0       \$7,007,626         107       391.300       Computer Software Other       \$0       P-107       \$87,667       \$87,667       100.00%       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$14,606       \$00.00%       \$0       \$14,606       \$0       \$0       \$14,606       \$00.00%       \$0       \$14,606       \$100.00%       \$0       \$14,606       \$100.00%       \$0       \$14,606       \$100.00%       \$0       \$14,606       \$100.00%       \$0       \$17,628       \$10,00%       \$0       \$17,628       \$100.00%       \$0       \$14,606       \$100.00%       \$0       \$14,606       \$100.00%       \$0       \$17,628       \$10,00%       \$0       \$17,628       \$10,00%       \$0       \$14,606       \$100.00%       \$0       \$14,606       \$100.00%       \$0       \$17,628       \$10,00%       \$0       \$17,628       \$10,00%       \$0       \$12,029,022       \$10,000%       \$0       \$12,029,0				1						
107         391:300         Computer Software - Personal         \$0         P-107         \$87,667         100.00%         \$0         \$87,667           108         391:300         Computer Software Other         \$0         P-108         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$14,606         100.00%         \$0         \$14,606         100.00%         \$0         \$14,606         100.00%         \$0         \$14,606         \$0         \$14,606         100.00%         \$0         \$174,528         \$14,606         \$100,00%         \$0         \$174,528         \$14,606         \$100,0141         \$30,141         \$30,141         \$30,141         \$30,141         \$30,141         \$30,141         \$30,141         \$30,141         \$30,141         \$30,141         \$30,141         \$30,141         \$30,141         \$30,141         \$30,141         \$30,141         \$30,141         \$30,141         \$30,141         \$30,141         \$30,141         \$30,141         \$30,141         \$30,141         \$30,141         \$30,141         \$30,141         \$30,141         \$30,141         \$30,141         \$30,141         \$30,100         \$30         \$50         \$5					1					
108         391.400         Computer Software Other         \$0         P-108         \$0         \$0         \$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         \$31,429           112         392.000         Trans Equip - Hyp Duty Trucks         \$4,209,922         P-112         \$0         \$4,209,922         100.00%         \$0         \$31,414           113         392.200         Trans Equip - Other         \$100,434         P-114         \$0         \$100,434         100.00%         \$0         \$13,391           114         392.300         Trans Equip - Other         \$113,391         P-114         \$0         \$100,434         100.00%         \$0         \$113,391           116         394.000         Tools, Shop and Garage Equipment         \$113,391         P-117         \$0		1			1					
100         391.500         Data Handling Equipment         \$14,606         P.109         \$0         \$14,606         100.00%         \$0         \$14,606           110         391.500         Other Office Equipment         \$168,978         P.110         \$5,550         \$174,528         100.00%         \$0         \$174,528           111         392.000         Trans Equip - Lt Duty Trucks         \$4,209,922         P.111         \$30,141         \$30,141         100.00%         \$0         \$4,209,922           113         392.000         Trans Equip - Autos         \$269,697         P.113         \$111,352         \$381,049         100.00%         \$0         \$3381,049           114         392.300         Trans Equip - Other         \$110,434         P.114         \$0         \$110,434         100.00%         \$0         \$381,049           116         393.000         Stores Equipment         \$113,391         P.116         \$50,262         \$1,254,040         100.00%         \$0         \$113,391           116         394.000         Tools, Shop & 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         <										
103       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       \$330,141         112       392,000       Trans Equip - Lt Duty Trucks       \$4,209,922       P-112       \$0       \$4,209,922       \$100.00%       \$0       \$341,049         113       392,200       Trans Equip - Autos       \$269,697       P-113       \$111,352       \$381,049       \$100.00%       \$0       \$341,049         114       392,300       Stores Equipment       \$100,434       P-114       \$0       \$100,434       \$00.00%       \$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 & Garage Cubrer       \$4,077,803       P-117       \$0       \$4,077,803       100.00%       \$0       \$1,254,400         117       394,100       Tools, Shop & Garage Cubrer       \$1,156,724       P-118       \$0       \$1,156,724       100.00%       \$0       \$1,254,400				1	1			1		• •
111       392.000       Trans Equip - Lt Duty Trucks       \$0       P-111       \$30,141       \$100.00%       \$0       \$30,141         112       392.000       Trans Equip - Hvy Duty Trucks       \$4,209,922       P-112       \$0       \$4,209,922       100.00%       \$0       \$4,209,922         113       392.000       Trans Equip - Autos       \$269,697       P-113       \$111,352       \$381,049       100.00%       \$0       \$381,049         114       392.200       Trans Equip - Other       \$100,434       P-114       \$0       \$100,034       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 & Garage - Other       \$4,077,803       P-117       \$0       \$4,077,803       100.00%       \$0       \$1,254,040         118       395.000       Laboratory Equipment       \$1,156,724       P-118       \$0       \$1,156,724       100.00%       \$0       \$253,381         120       396.000       Laboratory Equipment - Non Tele       \$1,060,194       P-121       \$28,286       \$1,088,480       100.00%       \$0       \$253,381 <t< td=""><td></td><td>•</td><td></td><td></td><td>1</td><td></td><td></td><td></td><td></td><td></td></t<>		•			1					
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       \$10,00%       \$0       \$1,254,040         117       394.100       Tools, Shop & Garage - Other       \$4,077,803       P-117       \$0       \$4,077,803       100.00%       \$0       \$1,254,040         118       395.000       Laboratory Equipment - Other       \$2,3,381       P-119       \$0       \$253,381       100.00%       \$0       \$1,156,724         119       395.000       Laboratory Equipment - Non Tele       \$1,060,194       P-121       \$28,286       \$1,088,480       100.00%       \$0										
112       392.200       Trans Equip - Auy but yindexs       \$269,697       P-113       \$111,352       \$381,049       100.00%       \$0       \$381,049         113       392.200       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       \$1,254,040         118       395.000       Laboratory Equipment       \$1,156,724       P-118       \$0       \$1,156,724       100.00%       \$0       \$253,381         120       396.000       Laboratory Equipment - Other       \$263,681       P-119       \$0       \$253,381       100.00%       \$0       \$253,381         120       397.000       Communication Equipment - Non Tele       \$1,060,194       P-121       \$28,286       \$1,088,480       100.00%       \$0			•							
113       392.200       Trans Equip - Attos       \$100,434       P-114       \$0       \$100,434       100.00%       \$0       \$100,434         114       392.300       Stores Equipment       \$113,391       \$100,434       100.00%       \$0       \$113,391         116       394.000       Tools, Shop and Garage Equipment       \$1,203,778       P-116       \$50,252       \$1,254,040       100.00%       \$0       \$113,391         116       394.000       Tools, Shop and Garage Equipment       \$1,203,778       P-116       \$50,252       \$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       \$1,254,040         118       395.000       Laboratory Equipment       \$1,156,724       P-118       \$0       \$1,156,724       100.00%       \$0       \$253,381         120       396.000       Power Operated Equipment       \$253,381       P-120       \$0       \$818,723       100.00%       \$0       \$253,381         121       397.000       Communication Equipment - Non Tele       \$1,060,194       P-121       \$28,286       \$1,088,480       100.00%       \$0       \$2,968										
114       392.00       Tanis Equip Contr.       \$113,391       P-115       \$0       \$113,391       100.00%       \$0       \$113,391         115       393.000       Stores Equipment       \$1,203,778       P-116       \$50,262       \$1,254,040       100.00%       \$0       \$1,254,040         117       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       \$1,254,040         118       395.000       Laboratory Equipment       \$1,156,724       P-118       \$0       \$1,156,724       100.00%       \$0       \$1,156,724         119       395.000       Laboratory Equipment - Other       \$253,381       P-119       \$0       \$253,381       100.00%       \$0       \$1,156,724         120       396.000       Power Operated Equipment - Non Tele       \$818,723       P-120       \$0       \$818,723       100.00%       \$0       \$1,088,480         122       397.000       Communication Equipment - Non Tele       \$1,060,194       P-121       \$28,2866       \$1,088,480       100.00% </td <td></td>										
113         393.000         Itores Expanded Garage Equipment         \$1,203,778         P-116         \$50,262         \$1,254,040         100.00%         \$0         \$1,254,040           116         394.000         Tools, Shop ad 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         395.000         Laboratory Equipment - Other         \$253,381         P-119         \$0         \$253,381         100.00%         \$0         \$1,156,724           120         396.000         Power Operated Equipment - Other         \$253,381         P-119         \$0         \$253,381         100.00%         \$0         \$1,818,723           120         396.000         Power Operated Equipment - Non Tele         \$1,060,194         P-121         \$28,286         \$1,088,480         100.00%         \$0         \$1,088,480           122         397.000         Communication Equipment - Non Tele         \$1,060,194         P-121         \$28,2664         \$1,088,480         100.00%         \$0         \$2,968         100.00%         \$0 <t< td=""><td></td><td></td><td></td><td></td><td></td><td>• •</td><td></td><td></td><td></td><td></td></t<>						• •				
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 - Other       \$818,723       P-120       \$0       \$818,723       100.00%       \$0       \$253,381         121       397.000       Communication Equipment - Non Tele       \$1,060,194       P-121       \$28,286       \$1,088,480       100.00%       \$0       \$1,088,480         122       397.000       Remote Control & Instrument       \$2,968       P-122       \$0       \$2,968       100.00%       \$0       \$1,088,480         123       397.200       Communication Equip - Tele       \$73,652       P-123       \$26,044       \$99,696       100.00%       \$0       \$99,696         124       398.000       Miscellaneous Equipment       \$24,487       P-125       \$0       \$24,487       100.00%       \$0 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>\$113,351</td> <td>1</td> <td></td> <td></td>							\$113,351	1		
111       395.000       Laboratory Equipment       \$1,156,724       P-118       \$0       \$1,156,724       100.00%       \$0       \$1,156,724         119       395.000       Laboratory Equipment - Other       \$1,156,724       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       \$253,381         120       396.000       Power Operated Equipment - Non Tele       \$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										
119       395.000       Laboratory Equipment - Other       \$253,381       P-119       \$0       \$253,381       100.00%       \$0       \$253,381         120       396.000       Power Operated Equipment       \$818,723       P-119       \$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       397.000       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       \$99,696         125       399.000       Other Tangible Equipment       \$24,487       P-125       \$0       \$24,487       100.00%       \$0       \$24,487         126       Vert Tangible Equipment       \$24,776,519       \$6,565,486       \$31,342,005       \$111,584       \$31,453,589										
110       396.000       Substatory Learning of the off off off of the off off off off off off off off off of					1					
120       397.000       Communication Equipment - Non Tele       \$1,060,194       P-121       \$28,286       \$1,088,480       100.00%       \$0       \$1,088,480         122       397.000       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       \$86,052       \$626,353       100.00%       \$0       \$99,696         125       399.000       Other Tangible Equipment       \$24,487       P-125       \$0       \$24,487       100.00%       \$0       \$24,487         126       Vote Control & Langue et al.       \$24,776,519       \$6,565,486       \$31,342,005       \$111,584       \$31,453,589										
121       397.00       Remote Control & Instrument       \$2,968       P-122       \$0       \$2,968       100.00%       \$0       \$2,968         123       397.00       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       \$80,052       \$626,353       100.00%       \$0       \$99,696         125       399.000       Other Tangible Equipment       \$24,487       P-125       \$0       \$24,487       100.00%       \$0       \$24,487         126       Vortal GENERAL PLANT       \$24,776,519       \$24,776,519       \$6,565,486       \$31,342,005       \$111,584       \$31,453,589										
122     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     \$80,52     \$626,353     100.00%     \$0     \$99,696       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					1					
125         398.000         Miscellaneous Equipment         \$618,301         P-124         \$80,52         \$626,353         100.00%         \$0         \$626,353           125         398.000         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										
125         399.000         Other Tangible Equipment         \$24,487         P-125         \$0         \$24,487         100.00%         \$0         \$24,487           126         0         0         0         \$24,487         \$6,565,486         \$31,342,005         \$111,584         \$31,453,589										
126         Other Language Lant         \$24,776,519         \$6,565,486         \$31,342,005         \$111,584         \$31,453,589			1 · · ·							
		399.000			F-125			100.00%		
127 TOTAL PLANT IN SERVICE \$857,434,334 \$8,251,010 \$865,685,344 \$111,584 \$865,796,928	126		IUIAL GENERAL PLANI	\$24,770,019		<b>#0,000,400</b>	\$31,342,003		ψ111,00 <del>4</del>	
	127	1	TOTAL PLANT IN SERVICE	\$857,434,334	1	\$8,251,010	\$865,685.344	1	\$111,584	\$865,796,928

Accounting Schedule: 3 Sponsor: Keith Foster Date: 8/16/2008 Time: 12:35 PM Page: 2 of 2

A Plant Adj. Number Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> <u>E</u> Total Adjustment Adjustment Amount Amount	<u>F</u> <u>G</u> Total Jurisdictional Jurisdictional Adjustments Adjustments
P-2 Organization	301.000	\$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
R-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	<b>\$0</b>
1. To Include Corporate Allocation		\$4,055	\$0
	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	lite <b>SO</b>
1. To Include Corporate Allocation		\$63,510	\$0
P-93 Hydrants	348.000	\$3,770	\$0
1. To Include Corporate Allocation		\$3,770	\$0
			Accounting Schedule: 4 Sponsor: Keith Foster Date: 8/16/2008 Time: 12:36 PM

Page: 1 of 3

<u>A</u> Plant Adj. Number P-101	<u>B</u> Plant In Service Adjustment Description S & I - AG	C Account Number 390.300	D E Total Adjustment Adjustment Amount Amount \$6,872	<u>E</u> <u>G</u> Total Jurisdictional Jurisdictional Adjustments Adjustments S0
	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
D 400	Commenter Definition and an and a state of the	391.200	\$4,519,871	Solution SO
P-106	Computer Software 1. To Include Corporate Allocation	351.200	\$4,519,871	\$0
P-107	Computer Software - Personal	391.300	\$87,667	<u>\$0</u> .
	1. To Include Corporate Allocation		\$87,667	\$0
P-110	Other Office Equipment	391.600	\$5,550	50 SO
	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
	Tools, Shop and Garage Equipment	394.000	\$50,262	
	1. To Include Corporate Allocation		\$50,262	\$0
P-121	Communication Equipment - Non Tele	397.000	10.000 \$28,286	9
	1. To Include Corporate Allocation		\$28,286	\$0
ł		1	If	Accounting Schedule: 4 Sponsor: Keith Foster
				Date: 8/16/2008 Time: 12:36 PM
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Page: 2 of 3

<u>A</u> Plant Adj, Number	B Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
P-123	Communication Equip - Tele 1. To Include Corporate Allocation	397.200	\$26,044	\$26,044	\$0	\$0
P-124	Miscellaneous Equipment	398.000	andra andra andra Angla angla angla angla angla angla angla angla angla ang ang ang ang ang ang ang ang ang an	\$8,052		\$0
	1. To Include Corporate Allocation Total Plant Adjustments		\$8,052	\$8.251,010	\$0 Ion - 10000	\$111.584

Accounting Schedule: 4 Sponsor: Keith Foster Date: 8/16/2008 Time: 12:36 PM Page: 3 of 3

# 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 Depreciation Expense

n -e A	<u>A</u>	the singer and singer		D	E Des l'aller
Line	Account	Right Associat Decemption	MO Adjusted Jurisdictional	Depreciation ** Rate	Depreciation
Number	Number	Plant Account Description	Junisticuoliai	Nale	Expense
1	204 000		\$189,705	0.00%	\$0
2 3	301.000 302.000	Organization Franchises and Consents	\$185,705	0.00%	\$0 \$0
3 4	302.000	Miscellaneous Intangible Plant	\$339,669	0.00%	\$0 \$0
4 5	303.000	TOTAL PLANT INTANGIBLE	\$529,374	0.00 % F	\$0
5			<b>4020,074</b>		ΨŬ
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			
20	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
22	321.000	S & I - Pumps (STL)	\$5,149,149	1.73%	\$89,080
23 24	321.200	S & I - Boosters	\$2,970,067	1.73%	\$51,382
24 25	322.000	Boiler Plant Equipment	\$0	2.00%	\$0
25 26	323.100	Power Generation Equipment	\$21,273	2.00%	\$425
20 27	323.100	Power Generation Equip Other	\$0	2.00%	\$0
27	323.200	Steam Pumping Equipment	\$0	0.00%	\$0
20 29	325.000	Electric Pumping Equipment	\$2,251,550	2.44%	\$54,938
29 30	325.000	Pumping Equipment - Pre '46	\$874,158	2.44%	\$21,329
30 31	325.100	Pumping Equipment - Post '46	\$26,513,440	2.44%	\$646,928
32	325.200	Pumping Equipment - Booster	\$1,513,755	2.44%	\$36,936
33	326.000	Diesel Pumping Equipment	\$0	2.44%	\$0
33 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
38 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	528.500	TOTAL PUMPING PLANT	\$42,535,867	2	\$971,007
	ļ				
41		WATER TREATMENT PLANT	A4 000 044		**
42	330.000	Land and Land Rights - WTP	\$1,893,644		g Schedule: 5 <b><sup>\$0</sup></b>
				•	: Keith Foster
				Da	te <sup>.</sup> 8/16/2008

Sponsor: Keith Foster Date: 8/16/2008 Time: 12:36 PM Page: 1 of 3

# 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 Depreciation Expense

Number         Plant Account Description         Utight(choint)         Page         Page <thpage< th="">         Page</thpage<>	¥ Line	<u>A</u> Account	B. State of the second s	<u>C</u> MO Adjusted	<u>D</u> Depreciation	<u>E</u> Depreciation																																											
i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i         i<	i<< 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Description	Jurisdictional	Rate	Expense
45       331.200       S & I - Central 1 & 2       S2,700,773       1.63%       \$44,013         46       331.300       S & I - Central 3       \$23,667,026       1.63%       \$3149,575         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         9       332.000       WT Equipment -North Plant       \$3,887,409       2.78%       \$247,976         51       332.200       WT Equipment - Central 1 & 2       \$2,261,347       2.78%       \$562,365         52       332.000       WT Equipment - Central 1 & 2       \$2,261,347       2.78%       \$524,765         53       332.400       WT Equipment - Central 3       \$23,560,083       2.78%       \$52,865         53       332.600       Other P/E Hand Equipment       \$0       3.33%       \$0         56       332.700       Equipment Filter Media       \$887,687       2.78%       \$52,4122         57       TOTAL WATER TREATMENT PLANT       \$100,813,054       \$2,267,357       0.00%       \$0         60       341.000       Structures and Improvements - TDP       \$5,217,256       2.67%       \$91	43		-																																														
46         331.300         \$ & 1 - Central 3         \$23.667.026         1.63%         \$385.773           47         331.400         \$ & 1 - South Plant         \$3.158.628         1.63%         \$51.486           48         331.600         \$ & 1 - Meramec         \$9.200.940         1.63%         \$74.198           50         332.000         WT Equipment-Non-Media         \$2.668.992         2.78%         \$74.198           51         332.200         WT Equipment - Central 1 & 2         \$2.261.347         2.78%         \$524.362.863           52         332.200         WT Equipment - South Plant         \$4.229.117         2.78%         \$517.852.865           53         332.400         WT Equipment - Meramec         \$7.445.315         2.78%         \$216.833           54         332.200         WT Equipment - Meramec         \$7.445.315         2.78%         \$24.122           57         TOTAL WATER TREATMENT PLANT         \$100.813.054         \$2.2186.305         \$2.218.300           58         340.000         Land and Land Rights - TDP         \$3.967.189         0.00%         \$0           60         341.000         Structures and Improvements - TDP         \$2.257.357         0.00%         \$0           61         341.100						-																																											
47       331.400       \$\$ & 1 - South Plant       \$3,158,628       1.63%       \$51,486         48       331.500       \$\$ & 1 - Meramec       \$9,200,440       1.63%       \$149,975         49       332.000       WT Equipment - North Plant       \$8,807,409       2.78%       \$74,198         50       332.200       WT Equipment - Central 1 & 2       \$2,261,347       2.78%       \$5247,079         51       332.200       WT Equipment - Central 1 & 2       \$2,261,347       2.78%       \$564,851         53       332.400       WT Equipment - Central 3       \$23,546,083       2.78%       \$514,866         54       332.500       WT Equipment - Meramec       \$7,445,315       2.78%       \$206,980         56       332.700       Equipment Filter Media       \$687,677       \$276       \$24,122         57       TOTAL WATER TREATMENT PLANT       \$100,813,054       \$2,186,305       \$34,000       \$2,186,305         58       TRANSMISSION & DIST. PLANT       Land and Land Rights - TDP       \$3,967,189       0.00%       \$0         61       341.000       \$8 tardpipe - Elev       \$2,265,768       2.25%       \$91         342.000       Distribution Reservoirs and Standpipes \$4,055       2.25%       \$216,576 <td< td=""><td>45</td><td>331.200</td><td>-</td><td></td><td></td><td>. ,</td></td<>	45	331.200	-			. ,																																											
48       331.500       \$ 1.4 maramec       \$3,200,940       1.63%       \$149.975         49       332.000       WT Equipment-Norn-Media       \$2,268,992       2.78%       \$574,198         50       332.100       WT Equipment - Central 1 & 2       \$2,261,347       2.78%       \$524,561         51       332.200       WT Equipment - Central 1       \$2,2,564,083       2.78%       \$564,581         53       332.400       WT Equipment - South Plant       \$4,229,117       2.78%       \$524,693         55       332.600       WT Equipment - Maramec       \$7,445,315       2.78%       \$524,693         56       332.700       Equipment Filter Media       \$587,687       2.78%       \$524,122         57       TOTAL WATER TREATMENT PLANT       \$100,813,054       \$24,122       \$24,122         58       TRANSMISSION & DIST. PLANT       \$100,813,054       \$27,7367       0.00%       \$0         61       341.000       S tandpipe - Ground       \$9,623,075       2.25%       \$91         63       342.000       Distribution Reservoirs and Standpipes       \$4,055       2.25%       \$57,730         64       342.000       Rsvr & Standpipe - Ground       \$9,623,075       2.25%       \$57,730		1		• •																																													
49         332.000         WT Equipment-North Plant         \$3,687,499         2.78%         \$74,198           50         332.100         WT Equipment - Central 1 & 2         \$2,261,347         2.78%         \$2,247,070           51         332.200         WT Equipment - Central 1 & 2         \$2,251,347         2.78%         \$562,865           52         332.200         WT Equipment - South Plant         \$4,229,147         2.78%         \$564,851           53         332.400         WT Equipment - South Plant         \$4,229,117         2.78%         \$206,980           56         332.000         Cher P/E Hand Equipment         \$0         3.33%         \$0           56         332.000         Cher P/E Hand Equipment - South Plant         \$100,813,054         \$2,186,305           58         TRANSMISSION & DIST. PLANT         \$100,813,054         \$2,186,305         \$2,17,256         2.67%         \$139,301           61         341,000         Structures and Improvements - TDP         \$3,987,168         0.00%         \$0           62         342.000         Rsvr & Standpipe - Elev         \$2,565,768         2.25%         \$57,730           63         342.000         Rsvr & Standpipe - Ground         \$9,623,075         2.25%         \$2216,519				• •																																													
50         332.100         WT Equipment - North Plant         \$2,887,409         2.78%         \$247,070           51         332.200         WT Equipment - Central 3         \$23,546,063         2.78%         \$654,581           53         332.400         WT Equipment - South Plant         \$4,229,117         2.78%         \$524,521           54         332.500         WT Equipment - Meramec         \$7,443,315         2.78%         \$226,980           55         332.600         Other P/E Hand Equipment         \$366,607         2.78%         \$22,0590           56         332.700         DEquipment - Meramec         \$7,443,915         2.78%         \$22,05,980           57         TOTAL WATER TREATMENT PLANT         \$100,813,064         \$2,787,857         \$2,787,857           58         TRANSMISSION & DIST. PLANT         Land and Land Rights - TDP         \$3,987,189         0.00%         \$0           61         341.000         Structures and Improvements - TDP         \$5,217,256         2.25%         \$57,730           62         342.000         Rsvr & Standpipe - Elev         \$2,565,768         2.25%         \$57,730           63         342.100         Rsvr & Standpipe - Ilev         \$2,809,805         1.50%         \$342,414           66 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td>						-																																											
51         332.200         WT Equipment - Central 1 & 2         \$2,261,347         2.78%         \$62,265           52         332.300         WT Equipment - South Plant         \$4,229,117         2.78%         \$654,581           53         332.400         WT Equipment - South Plant         \$4,229,117         2.78%         \$564,581           54         332.500         Other P/E Hand Equipment         \$50         3.33%         \$50           56         332.700         Equipment Filter Media         \$867,687         2.78%         \$22,112           57         TOTAL WATER TREATMENT PLANT         \$100,813,054         \$2,186,305         \$2,186,305           58         TRANSMISSION & DIST. PLANT         \$100,813,054         \$2,186,305         \$2,189,301           61         344,100         Structures and Improvements - TDP         \$3,987,189         0.00%         \$0           62         342,000         Rsvr & Standpipe - Elev         \$2,565,768         2.25%         \$57,730           63         342,100         Rsvr & Standpipe - Ground         \$39,623,077         2.25%         \$2,516,518           66         343,101         T & D Mains - AC (SL)         \$2,609,805         1.50%         \$2,628           76         343,200         Tr						-																																											
52       332.300       WT Equipment - Central 3       \$23,546,083       2.78%       \$856,4,81         53       332.400       WT Equipment - South Plant       \$4,229,117       2.78%       \$117,569         54       332.700       Other P/E Hand Equipment       \$0       3.33%       \$206,980         55       332.700       Equipment Filter Media       \$867,687       2.78%       \$24,122         707 TAL WATER TREATMENT PLANT       \$100,813,054       \$2,188,305       \$2,188,305         58       TRANSMISSION & DIST. PLANT       \$100,813,057       0.00%       \$0         60       341,000       Structures and Improvements - TDP       \$5,277,257       0.00%       \$0         61       341,100       St. 1 - Spec Cross       \$2657,357       0.00%       \$0         62       342.000       Distribution Reservoirs and Standpipes       \$2,565,768       2.25%       \$57,730         63       342.100       Rsvr & Standpipe - Ground       \$9,623,075       2.25%       \$216,519         64       343.100       T & D Mains - 47 & Less       \$0       1.50%       \$20,935         70       343.210       T & D Mains - 67 to 8"       \$1,50%       \$216,519         65       343.200       T & D Mains - 67		(				. ,																																											
53         332.400         WT Equipment - South Plant         \$4,229,117         2.78%         \$117,669           54         332.500         WT Equipment - Meramec         \$7,445,315         2.78%         \$206,980           55         332.700         Equipment Filter Media         \$987,687         2.78%         \$22,196           56         332.700         Equipment Filter Media         \$987,687         2.78%         \$22,186,305           58         TCAL WATER TREATMENT PLANT         \$100,813,054         \$2,186,305         \$2,186,305           58         TRANSMISSION & DIST. PLANT         \$100,813,054         \$2,186,305         \$2,186,305           50         340,000         Structures and Improvements - TDP         \$5,217,256         2.67%         \$139,301           61         341,000         Structures and Standpipe         \$2,657,567         0.00%         \$0           52         342,000         Rsvr & Standpipe - Ground         \$9,623,075         2.25%         \$57,730           64         342,200         Rsvr & Campipe - Ground         \$9,623,075         2.25%         \$51,3514           66         343,100         T & D Mains - AC 4*         \$1,339,514         1.50%         \$20,933           71         343,200         T &						· ·																																											
54         332.500         WT Equipment - Meramec         \$7,445,315         2.78%         \$206,980           55         332.000         Cupment Filter Media         \$867,687         3.33%         \$90           56         332.700         Equipment Filter Media         \$867,687         \$2.78%         \$24,122           57         TOTAL WATER TREATMENT PLANT         \$100,813,054         \$2,186,305         \$24,122           58         TRANSMISSION & DIST. PLANT         \$100,813,054         \$2,186,305         \$24,122           58         TRANSMISSION & DIST. PLANT         \$100,813,054         \$0,00%         \$0           61         341,000         Structures and improvements - TDP         \$5,217,256         2.67,357         0.00%         \$0           62         342,000         Bistribution Reservoirs and Standpipes         \$4,055         2.25%         \$57,730           63         342,000         Rsvr & Standpipe - Ground         \$9,623,075         2.25%         \$216,519           65         343,000         Tans and Distr Mains - Not Classified         \$22,09,805         1.50%         \$42,147           66         343,000         T & D Mains - Giv 1 (STL)         \$4,1839         1.50%         \$22,69,393           70         343,200																																																	
55         332.600         Other P/E Hand Equipment         50         3.33%         \$0           56         332.700         TOTAL WATER TREATMENT PLANT         \$100,813,054         2.78%         \$24,122           57         TOTAL WATER TREATMENT PLANT         \$100,813,054         2.78%         \$24,122           58         TRANSMISSION & DIST. PLANT         \$100,813,054         \$22,186,305           58         TRANSMISSION & DIST. PLANT         \$3,987,189         0.00%         \$0           60         341,000         Structures and Improvements - TDP         \$5,217,256         2.67%         \$139,301           51         342.000         Istribution Reservoirs and Standpipes         \$4,055         2.25%         \$911           63         342.000         Rsvr & Standpipe - Ground         \$9,623,075         2.25%         \$216,519           64         343.100         T & D Mains - Gav 1 (STL)         \$41,839         1.50%         \$622,897           65         343.200         T & D Mains - Gav 1 (STL)         \$41,839         1.50%         \$22,093           70         343.200         T & D Mains - DI + 1920 - 1928         \$2,792,063         1.50%         \$24,029           71         343.200         T - 0" & Smaller - 1929 - 1956         \$17																																																	
56         332.700         Equipment Filter Media         \$867,687         \$2.78%         \$224,122           57         TOTAL WATER TREATMENT PLANT         \$100,813,054         \$2,186,305           58         TRANSMISSION & DIST. PLANT         \$3,987,189         0.000%         \$0           60         341,000         Structures and improvements - TDP         \$5,217,266         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%         \$57,730           63         342.000         Rsvr & Standpipe - Caround         \$9,623,075         2.25%         \$216,519           65         343.000         Trans and Distr Mains - Not Classified         \$22,809,805         1.50%         \$13,814           66         343.100         T & D Mains - Calv 1 (STL)         \$2,809,805         1.50%         \$22,093           70         343.200         T & D Mains - Galv 1 (STL)         \$2,189,807         1.50%         \$22,093           71         343.200         T & D Mains - O' to 8         \$1,39,514         1.50%         \$20,093           72         343.200         T & D Mains - O' to 8																																																	
57         TOTAL WATER TREATMENT PLANT         \$100,813,054         \$2,186,305           58         TRANSMISSION & DIST. PLANT         \$100,813,054         \$2,186,305           59         340.000         Structures and Improvements - TDP         \$5,217,256         2.67%           60         341.000         St - Spec Cross         \$267,357         0.00%         \$00           61         341.000         St - Spec Cross         \$2,255,768         2.25%         \$91           63         342.000         Distribution Reservoirs and Standpipes         \$4,055         2.25%         \$277,730           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         343.100         T & D Mains - AC 4" (STL)         \$2,809,806         1.50%         \$42,147           68         343.200         T & D Mains - Galv 1 (STL)         \$41,839         1.50%         \$42,147           7         343.200         T & D Mains - 016 *0         \$128         \$2,792,063         1.50%         \$24,147           73         343.200         T & D Mains - 016 *0         \$14,481						•																																											
S8         TRANSMISSION & DIST. PLANT         S3,987,189         0.00%         \$0           59         340.000         Structures and Improvements - TDP         \$5,217,256         2.67%         \$139,301           61         341.000         Structures and Improvements - TDP         \$267,357         0.00%         \$0           62         342.000         Distribution Reservoirs and Standpipes         \$246,357         2.25%         \$57,730           63         342.000         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         343.000         T & D Mains - AC 4" (STL)         \$21,839,805         1.50%         \$62,0093           67         343.200         T & D Mains - Galv 1 (STL)         \$1,339,514         1.50%         \$220,093           70         343.210         Ci - 10" & Smaller - 1920 - 1928         \$2,792,063         1.50%         \$201,937           72         343.220         T & D Mains - Di 4" (STL)         \$41,881         1.50%         \$301,812 <t< td=""><td></td><td>332.700</td><td></td><td></td><td>2.78%</td><td></td></t<>		332.700			2.78%																																												
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       341.000       S& I - Spec Cross       \$267,357       0.00%       \$0         62       342.000       Distribution Reservoirs and Standpipes       \$4,055       2.25%       \$\$91         63       342.200       Rsvr & Standpipe - Elev       \$2,565,768       2.25%       \$\$27,730         64       342.200       Rsvr & Standpipe - Ground       \$9,623,075       2.25%       \$\$216,519         65       343.000       Trans and Distr Mains - Not Classified       \$\$20,925       1.50%       \$\$13,814         66       343.100       T & D Mains - Calv 1 (STL)       \$2,809,805       1.50%       \$\$20,093         67       343.200       T & D Mains - Galv 1 (STL)       \$\$41,839       1.50%       \$\$20,093         70       343.210       Cl - 10" & Smaller - 1900 - 1928       \$2,729,063       1.50%       \$41,881         71       343.220       Cl - 10" & Smaller - 1957 - 1993       \$53,454,135       1.50%       \$80,8112         73       343.240       T & D Mains - DI 6.8" (STL)       \$10,162,025	57		TOTAL WATER TREATMENT PLANT	\$100,813,054		\$2,186,305																																											
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       342.200       Rsvr & Standpipe - Elev       \$2,565,768       2.25%       \$216,519         65       343.000       Trans and Distr Mains - Not Classified       \$920,925       1.50%       \$13,814         66       343.100       T & D Mains - AC 4" (STL)       \$2,809,805       1.50%       \$42,147         68       343.200       T & D Mains - Galv 1 (STL)       \$41,839       1.50%       \$220,923         70       343.200       T & D Mains - Galv 1 (STL)       \$41,839       1.50%       \$242,043         71       343.220       Cl - 10" & Smaller - 1900 - 1928       \$2,729,063       1.50%       \$41,818         71       343.220       Cl - 10" & Smaller - 1957 - 1993       \$53,454,135       1.50%       \$80,8112         73       343.240       T & D Mains - DI 6.8" (STL)       \$10,162,025       1.50	58		TRANSMISSION & DIST. PLANT																																														
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%         \$50           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%         \$0           66         343.110         T & D Mains - AC 4" (SLL)         \$2,809,805         1.50%         \$628           67         343.200         T & D Mains - Galv 1 (STL)         \$2,809,805         1.50%         \$628           69         343.200         T & D Mains - 1900 - 1928         \$2,792,063         1.50%         \$241,831           71         343.220         Cl - 10" & Smaller - 1909 - 1928         \$2,792,063         1.50%         \$2456,333           72         343.240         T & D Mains - DI 6.8" (STL)         \$264,232,991         1.50%         \$341,881		340.000		\$3.987.189	0.00%	\$0																																											
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       342.000       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       343.100       T & D Mains - AC 4" (STL)       \$2,809,805       1.50%       \$22,4147         67       343.200       T & D Mains - Galv 1 (STL)       \$41,839       1.50%       \$628         69       343.200       T & D Mains - 6" to 8"       \$1,393,514       1.50%       \$22,093         70       343.210       Cl - 10" & Smaller - 1900 - 1928       \$2,792,063       1.50%       \$24,633         71       343.220       Cl - 10" & Smaller - 1929 - 1956       \$17,092,897       1.50%       \$246,393         72       343.230       Cl - 10" & Smaller - 1957 - 1993       \$53,454,135       1.50%       \$39,63,495         74       343.240       T & D Mains - DI 4" (STL)       \$141,668       1.50% </td <td></td> <td></td> <td>=</td> <td></td> <td></td> <td>\$139,301</td>			=			\$139,301																																											
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         343.100         T & D Mains - 4" & Less         \$0         1.50%         \$22,093           67         343.120         T & D Mains - Galv 1 (STL)         \$2,809,805         1.50%         \$42,147           68         343.200         T & D Mains - 6" to 8"         \$1,339,514         1.50%         \$20,093           70         343.210         Cl - 10" & Smaller - 1909 - 1928         \$2,792,063         1.50%         \$26,393           72         343.220         Cl - 10" & Smaller - 1929 - 1926         \$17,092,897         1.50%         \$33,661,812           73         343.240         T & D Mains - DI 6.4" (STL)         \$264,232,991         1.50%         \$62,265           74         343.250         T & D Mains - 10" to 16"         \$144,954         1.50%         \$22,174			-																																														
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         343.200         T & D Mains - Gaiv 1 (STL)         \$2,809,805         1.50%         \$42,147           68         343.100         T & D Mains - Gaiv 1 (STL)         \$41,839         1.50%         \$20,093           70         343.210         Cl - 10" & Smaller - 1900 - 1928         \$2,792,063         1.50%         \$20,093           71         343.220         Cl - 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%         \$80,6265           74         343.250         T & D Mains - 10" to 16"         \$441,668         1.50%         \$6,265           75         343.300         T & D Mains - 10" to 16"         \$144,954         1.50%         \$152,430           7		1				\$91																																											
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%         \$13,814           66         343.120         T & D Mains - AC 4" (STL)         \$2,809,805         1.50%         \$42,147           68         343.200         T & D Mains - Gi'to 8"         \$1,339,514         1.50%         \$22,093           70         343.210         CI - 10" & Smaller - 1920 - 1928         \$2,792,063         1.50%         \$20,093           71         343.220         CI - 10" & Smaller - 1929 - 1926         \$1,7092,897         1.50%         \$245,339           72         343.220         CI - 10" & Smaller - 1927 - 1993         \$53,454,135         1.50%         \$801,812           73         343.240         T & D Mains - DI 4" (STL)         \$264,232,991         1.50%         \$80,625           75         343.260         T & D Mains - 10 to 16"         \$144,954         1.50%         \$2,174           77         343.300         T & D Mains - 10" to 16"         \$144,954         1.50%         \$2,174																																																	
65         343.000         Trans and Distr Mains - Not Classified         \$92,925         1.50%         \$13,814           66         343.100         T & D Mains - AC 4" (STL)         \$2,809,805         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 - Giv 1 (STL)         \$41,839         1.50%         \$20,093           70         343.210         CI - 10" & Smaller - 1900 - 1928         \$2,792,063         1.50%         \$22,093           70         343.220         CI - 10" & Smaller - 1929 - 1956         \$17,092,897         1.50%         \$256,333           72         343.230         CI - 10" & Smaller - 1957 - 1993         \$53,454,135         1.50%         \$3,963,495           74         343.240         T & D Mains - DI 4" (STL)         \$264,232,991         1.50%         \$3,963,495           74         343.250         T & D Mains - DI 4" (STL)         \$417,668         1.50%         \$2,174           73         343.240         T & D Mains - 10" to 16"         \$144,954         1.50%         \$2,174           76         343.300         T & D Mains - CI - 12" (STL)         \$13,030,518         1.50%         \$195,458																																																	
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%         \$20,933           70         343.210         Cl - 10" & Smaller - 1900 - 1928         \$2,792,063         1.50%         \$41,881           71         343.220         Cl - 10" & Smaller - 1929 - 1956         \$17,092,897         1.50%         \$256,393           72         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 - 10 to 16"         \$144,954         1.50%         \$2,174           77         343.310         T & D Mains - 10 to 16"         \$144,954         1.50%         \$2,174           76         343.300         T & D Mains - 01 to 16"         \$144,954         1.50%         \$2,174           77         343.310<																																																	
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       Cl - 10" & Smaller - 1900 - 1928       \$2,792,063       1.50%       \$241,881         71       343.220       Cl - 10" & Smaller - 1929 - 1956       \$17,192,897       1.50%       \$226,333         72       343.230       Cl - 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)       \$10,162,025       1.50%       \$6,265         75       343.260       T & D Mains - 10* to 16"       \$144,954       1.50%       \$2,174         77       343.300       T & D Mains - Cl - 12" (STL)       \$10,162,025       1.50%       \$8,703         78       343.300       T & D Mains - DI 16       \$144,954       1.50%       \$195,458         79       343.300       T & D Mains - DI 12 (STL)       \$112,881,704       1.50% </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>																																																	
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%         \$441,881           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 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         T & D Mains - DI 12 (STL)         \$144,954         1.50%         \$287,471 <t< td=""><td></td><td></td><td></td><td>\$2,809,805</td><td>1.50%</td><td>\$42,147</td></t<>				\$2,809,805	1.50%	\$42,147																																											
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%       \$266,232,991       1.50%       \$3,963,495         74       343.260       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 - CI - 12" (STL)       \$13,030,518       1.50%       \$8,703         78       343.320       TD Mains - CI - 12" (STL)       \$19,164,739       1.50%       \$19,9458         79       343.340       T & D Mains - DI 16 & Greater       \$19,164,739       1.50%       \$199,452         81       343.350       T & D Mains - DI 16 & Greater (STL)       \$112,881,704       1.50%       \$1,693,226         82       343.360       <					1.50%	\$628																																											
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%       \$8,703         78       343.320       TD Mains - CI - 12" (STL)       \$13,030,518       1.50%       \$195,458         79       343.300       T & D Mains - DI 12 (STL)       \$16,66,163,454       1.50%       \$195,458         79       343.300       T & D Mains - DI 12 (STL)       \$112,881,704       1.50%       \$1992,452         81       343.300       T & D Mains - LJ 20 (STL)       \$112,881,704       1.50%       \$20,750         83       343.300       T & D Mains - LJ 20 (STL)       \$1,383,349					1.50%	\$20,093																																											
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 - DL 6-8" (STL)       \$10,162,025       1.50%       \$152,430         76       343.300       T & D Mains - 10" to 16"       \$144,954       1.50%       \$2,774         77       343.310       T & D Mains - 10" (STL)       \$13,030,518       1.50%       \$8,703         78       343.320       TD Mains - CI - 12" (STL)       \$13,030,518       1.50%       \$195,458         79       343.300       T & D Mains - DI 12 (STL)       \$112,881,704       1.50%       \$195,458         79       343.300       T & D Mains - DI 16 & Greater (STL)       \$112,881,704       1.50%       \$287,471         80       343.300       T & D Mains - DI 16 & Greater (STL)       \$112,881,704       1.50%       \$267,552         81       343.300       T & D Mains - L J 20 (STL)				\$2,792,063	1.50%	\$41,881																																											
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       343.300       T & D Mains - DI 12 (STL)       \$19,164,739       1.50%       \$287,471         80       343.340       T & D Mains - DI 12 (STL)       \$16,613,454       1.50%       \$992,452         81       343.350       T & D Mains - LJ 20 (STL)       \$112,881,704       1.50%       \$1,693,226         82       343.360       T & D Mains - LJ 20 (STL)       \$14,510,134       1.50%       \$20,750         83       343.370       T & D Mains - PL 12" (STL)       \$1,383,349       1			CI - 10" & Smaller - 1929 - 1956	\$17,092,897	1.50%	\$256,393																																											
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       343.300       T & D Mains - DI 12 (STL)       \$19,164,739       1.50%       \$287,471         80       343.340       T & D Mains - DI 12 (STL)       \$16,6163,454       1.50%       \$992,452         81       343.350       T & D Mains - DI 16 & Greater (STL)       \$112,881,704       1.50%       \$992,452         81       343.360       T & D Mains - PL 12" (STL)       \$112,881,704       1.50%       \$20,750         82       343.370       T & D Mains - DL 16 & Greater (STL)       \$11,883,349       1.50%       \$20,750         83       343.370       T & D Mains - PL 12" (STL)       \$1,383,349 <td></td> <td></td> <td></td> <td>\$53,454,135</td> <td>1.50%</td> <td>\$801,812</td>				\$53,454,135	1.50%	\$801,812																																											
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)       \$166,163,454       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%       \$20,750         84       344.000       Fire Mains       \$0       1.50%       \$20,750         84       346.100       Meters - Bronze Case       \$8,477,950       A2,23%       \$2,533         86       346.100       Meters - Bronze Case       \$8,477,950       A2,243%       \$2,533 </td <td></td> <td>343.240</td> <td>T &amp; D Mains - DI 6-8" (STL)</td> <td>\$264,232,991</td> <td>1.50%</td> <td>\$3,963,495</td>		343.240	T & D Mains - DI 6-8" (STL)	\$264,232,991	1.50%	\$3,963,495																																											
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 12 (STL)       \$112,881,704       1.50%       \$992,452         81       343.360       T & D Mains - LJ 20 (STL)       \$112,881,704       1.50%       \$1,693,226         82       343.360       T & D Mains - LJ 20 (STL)       \$1,383,349       1.50%       \$20,750         83       343.370       T & D Mains - PL 12" (STL)       \$1,383,349       1.50%       \$20,750         84       344.000       Fire Mains       \$0       1.50%       \$22,533         86       346.100       Meters - Bronze Case       \$8,477,950       A2c500/Hing Sche\$2606.914	74	343.250	T & D Mains - DI 4" (STL)	\$417,668	1.50%	\$6,265																																											
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%       \$20,750         83       343.370       T & D Mains - PL 12" (STL)       \$1,383,349       1.50%       \$20,750         84       344.000       Fire Mains       \$0       1.50%       \$22,533         86       346.100       Meters - Bronze Case       \$8,477,950       A2ccounting Sche&206,914         Sponsor: Keith Foster         Date: 8/16/2008         Time: 12:36 PM		343.260	T & D Mains - PL 6-8" (STL)	\$10,162,025	1.50%	\$152,430																																											
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%       \$20,750         83       343.370       T & D Mains - PL 12" (STL)       \$1,383,349       1.50%       \$20,750         84       344.000       Fire Mains       \$0       1.50%       \$20,750         84       344.000       Fire Mains       \$0       1.50%       \$20,750         85       345.000       Services       \$82,254       3.08%       \$2,533         86       346.100       Meters - Bronze Case       \$8,477,950       Accounting Sche&206,914         Sponsor: Keith Foster         Date: 8/16/2008         Time: 12:36 PM <td></td> <td>343.300</td> <td>T &amp; D Mains - 10" to 16"</td> <td>\$144,954</td> <td>1.50%</td> <td>\$2,174</td>		343.300	T & D Mains - 10" to 16"	\$144,954	1.50%	\$2,174																																											
79       343.330       TD Mains - Cl - 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%       \$2,533         85       345.000       Services       \$82,254       3.08%       \$2,533         86       346.100       Meters - Bronze Case       \$8,477,950       A243%       Sponsor: Keith Foster Date: 8/16/2008         Date: 8/16/2008         Time: 12:36 PM		343.310	T & D Mains - 18" & Greater	\$580,215	1.50%	\$8,703																																											
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%       \$20,750         85       345.000       Services       \$82,254       3.08%       \$2,533         86       346.100       Meters - Bronze Case       \$8,477,950       ACCOUNTING ScheStore, Date: 8/16/2008       Time: 12:36 PM	78	343.320	TD Mains - CI - 12" (STL)	\$13,030,518	1.50%																																												
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%       \$20,750         85       345.000       Services       \$82,254       3.08%       \$2,533         86       346.100       Meters - Bronze Case       \$8,477,950       ACcounting Scheäule,914         Date: 8/16/2008         Time: 12:36 PM	79	343.330	TD Mains - CI - 16" (STL)	\$19,164,739	1.50%	· ·																																											
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%       \$20,750         85       345.000       Services       \$82,254       3.08%       \$2,533         86       346.100       Meters - Bronze Case       \$8,477,950       Accounting Sche∧ 14         Date: 8/16/2008         Time: 12:36 PM	80	343.340	T & D Mains - DI 12 (STL)	\$66,163,454																																													
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       Accounting Sche@206.914         Date: 8/16/2008         Time: 12:36 PM	81	343.350	T & D Mains - DI 16 & Greater (STL)	\$112,881,704	1.50%																																												
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         AC_0001ting Sche\$206.914           Sponsor:         Keith Foster         Date: 8/16/2008         Time: 12:36 PM	82	343.360	T & D Mains - LJ 20 (STL)	\$4,510,134	1.50%	•																																											
85         345.000         Services         \$82,254         3.08%         \$2,533           86         346.100         Meters - Bronze Case         \$8,477,950         Accounting Schebule.914           Sponsor: Keith Foster         Date: 8/16/2008         Time: 12:36 PM	83	343.370	T & D Mains - PL 12" (STL)	\$1,383,349		\$20,750																																											
86         346.100         Meters - Bronze Case         \$8,477,950         A243%           86         346.100         Meters - Bronze Case         \$8,477,950         A223%           Sponsor: Keith Foster         Date: 8/16/2008         Date: 12:36 PM	84	344.000	Fire Mains	· · ·																																													
Sponsor: Keith Foster Date: 8/16/2008 Time: 12:36 PM	85	345.000	Services	\$82,254		-																																											
Sponsor: Keith Foster Date: 8/16/2008 Time: 12:36 PM	86	346.100	Meters - Bronze Case	\$8,477,950	A <del>2c0</del> 3rftir	g Sche <b>§206,914</b>																																											
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Page: 2 of 3

# 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 Depreciation Expense

Line	<u>A</u> Account	an Marina Marina <b>B</b> Databagan an a	<u>C</u> MO Adjusted	<u>D</u> Depreciation	<u>E</u> Depreciation
Number		Plant Account Description	Jurisdictional	Rate	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	and the second second	\$17,018,227

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Accounting Schedule: 5 Sponsor: Keith Foster Date: 8/16/2008 Time: 12:36 PM Page: 3 of 3

#### 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 Accumulated Depreciation Reserve

	A		<u>c</u>	Þ	E	<b>F</b>	G	H	I
Line	Account	#	Total	Adjust		As Adjusted	Jurisdictional	durisdictional	MO Adjusted
Number 1	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
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 \$0	\$253,340 \$228,333
5		TOTAL PLANT INTANGIBLE	-\$25,007		\$253,340	\$228,333		\$0	\$220,333
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% 100.00%	\$0 \$0	\$0 \$0
10	313.000 314.000	Lake, River and Other Intakes Wells and Springs	\$0 \$0	R-10 R-11	\$0 \$0	\$0 \$0	100.00%	\$0	\$0
11 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 \$0	\$713,139 \$0	100.00% 100.00%	\$0 \$0	\$713,139 \$0
18	317.000	Other Water Source Plant	\$6,078,815	R-18	\$0	\$6,078,815	100.00 %	\$0	\$6,078,815
19		I SOURCE OF SUFFLIT FLANT	\$0,070,010			\$0,070,010			•••,•••,•••
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 \$0	\$2,496,987 \$804,744	100.00% 100.00%	\$0 \$0	\$2,496,987 \$804,744
24	321.200	S & I - Boosters Boiler Plant Equipment	\$804,744 \$0	R-24 R-25	\$0	\$804,744	100.00%	\$0	\$004,144
25 26	322.000 323.100	Power Generation Equipment	\$46	R-26	\$0	\$46	100.00%	\$0	\$46
20	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% 100.00%	\$0 \$0	\$13,356,594 \$1,743,665
32	325.300	Pumping Equipment - Booster	\$1,743,665	R-32 R-33	\$0 \$0	\$1,743,665 \$0	100.00%	\$0	\$1,745,665
33 34	326.000 326.100	Diesel Pumping Equipment Diesel Pumping Equipment - Stratman	-\$60,383	R-34	\$0	-\$60,383	100.00%	\$0	-\$60,383
34	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 \$0	\$625 \$19,824,924
40		TOTAL PUMPING PLANT	\$19,824,924		\$0	\$19,824,924		30 	\$15,024,524
41		WATER TREATMENT PLANT	1						
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% 100.00%	\$0 \$0	\$2,191,198 \$10,519,319
46		S & I - Central 3	\$10,519,319	R-46	\$0 \$0	\$10,519,319 \$1,281,387	100.00%	\$0	\$1,281,387
47	331.400	S & I - South Plant	\$1,281,387 \$4,195,752	R-47 R-48	\$0	\$4,195,752	100.00%	\$0	\$4,195,752
48 49	331.500 332.000	S & I - Meramec WT Equipment-Non-Media	\$86,629	R-49	\$0	\$86,629	100.00%	\$0	\$86,629
49 50	332.000	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 \$0	\$4,479,301 \$0	100.00% 100.00%	\$0 \$0	\$4,479,301 \$0
55	332.600	Other P/E Hand Equipment	\$0 \$20,817	R-55 R-56	\$0 \$0	\$0 \$20,817	100.00%	\$0	\$20,817
56 57	332.700	Equipment Filter Media	\$43,585,373		\$194	\$43,585,567		\$0	\$43,585,567
58		TRANSMISSION & DIST. PLANT					100.000/	\$0	\$0
59	340.000	Land and Land Rights - TDP	\$0 \$2,447,047	R-59 R-60	\$0 \$77	\$0 \$2,447,124	100.00% 100.00%	\$0	\$2,447,124
60 61	341.000	Structures and Improvements - TDP S & I - Spec Cross	\$2,447,047	R-61	\$0	\$348,860	100.00%	\$0	\$348,860
61 62	341.100	Distribution Reservoirs and Standpipes	\$048,880	R-62	\$29	\$29	100.00%	\$0	\$29
63	342.000	Rsvr & Standpipe - Elev	\$849,676	R-63	\$0	\$849,676	100.00%	\$0	\$849,676
64	342.200	Rsvr & Standpipe - Ground	\$5,048,379		\$0	\$5,048,379	100.00%	\$0	\$5,048,379

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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 Accumulated Depreciation Reserve

Line	<u>Account</u>	<u>P</u>	<u>Ç</u> Total	D Adjust.	E	E As Adjusted	<u>g</u> Jurisdictional	<u>H</u> Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number R-65	Adjustments -\$11,790	Reserve -\$111,183	Allocations 100.00%	Adjustments \$0	Jurisdictional -\$111,183
65 66	343.000 343.110	Trans and Distr Mains - Not Classified T & D Mains - 4" & Less	-\$99,393 \$0	R-66	-\$11,790	\$111,183	100.00%	\$0	\$2
67	343.110	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	Cl - 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 R-72	\$0 \$0	\$13,485,464 \$32,777,538	100.00% 100.00%	\$0 \$0	\$13,485,464 \$32,777,538
72 73	343.230 343.240	CI - 10" & Smaller - 1957 - 1993 T & D Mains - DI 6-8" (STL)	\$32,777,538 \$38,647,096	R-72	\$0	\$38,647,096	100.00%	\$0	\$38,647,096
73	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 - Cl - 12" (STL)	\$5,523,992	R-78	\$0 ©0	\$5,523,992	100.00%	\$0 \$0	\$5,523,992 \$9,533,422
79	343.330	TD Mains - Ci - 16" (STL)	\$9,533,422	R-79 R-80	\$0 \$0	\$9,533,422 \$10,096,619	100.00% 100.00%	\$0 \$0	\$10,096,619
80	343.340 343.350	T & D Mains - DI 12 (STL)	\$10,096,619 \$16,555,931	R-81	\$0 \$0	\$16,555,931	100.00%	\$0	\$16,555,931
81 82	343.360	T & D Mains - DI 16 & Greater (STL) 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	\$0 \$5 966 573
88	346.300	Meters - Others	\$5,866,572	R-88	\$0 \$0	\$5,866,572	100.00% 100.00%	\$0 \$0	\$5,866,572 \$1,844,671
89	346.400	Meters - Remote (ARBs)	\$1,844,671 \$0	R-89 R-90	\$0 \$0	\$1,844,671 \$0	100.00%	\$0	\$1,044,071
90 91	346.500 347.100	Meter Vault Meter Installations	\$1,583,335	R-91	\$0	\$1,583,335	100.00%	\$0	\$1,583,335
91	347.100	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	\$0	R-97	\$0	\$0	. 100.00%	\$0	\$0
97	389.000 390.000	Land and Land Rights - GP S & I - Store, Shop & Garage	\$10,701	R-98	\$0	\$10,701	100.00%	\$0	\$10,701
98 99	390.000	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 \$2,058	\$2,716 \$123,291
104	391.000	Office Furniture and Equipment	\$105,273	R-104	\$15,960	\$121,233 \$387,757	100.00% 100.00%	\$2,058	\$387,757
105	391.100	Computer & Peripheral Equipment	\$244,829 \$635,928	R-105 R-106	\$142,928 \$2,735,901	\$3,371,829	100.00%	\$0	\$3.371.829
106 107	391.200 391.300	Computer Software Computer Software - Personal	\$035,528	R-107	\$31,238	\$31,238	100.00%	\$0	\$31,238
107	391.300	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% 100.00%	\$0 \$0	\$575,130 \$6,189
114	392.300	Trans Equip - Other	\$6,189 -\$323,182	R-114 R-115	\$0 \$0	\$6,189 -\$323,182	100.00%	\$0	-\$323,182
115	393,000	Stores Equipment	\$778,789	R-116	\$5,048	\$783,837	100.00%	\$0	\$783,837
116 117	394.000 394.100	Tools, Shop and Garage Equipment 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% 100.00%	\$0 \$0	\$611,029 -\$6,380
122	397.100	Remote Control & Instrument	-\$6,380	R-122	\$0 \$12,184	-\$6,380 \$19,867	100.00%	\$0	\$19,867
123	397.200	Communication Equip - Tele	\$7,683 \$105,209	R-123 R-124	\$12,184 \$2,677	\$107,886	100.00%	\$0	\$107,886
124 125	398.000 399.000	Miscellaneous Equipment Other Tangible Equipment	\$32,300	R-125	\$0	\$32,300	100.00%	\$0	\$32,300
125	000,000	TOTAL GENERAL PLANT	\$11,925,959		\$3,006,306	\$14,932,265		\$2,058	\$14,934,323
				<u> </u>	L			<u> </u>	
127		TOTAL DEPRECIATION RESERVE	\$246.497.990		<u>53,254,897</u>	\$249,752,887		\$2,058	5249,764,846

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<u>A</u> Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	D <u>E</u> Total Adjustment Adjustment Amount Amount	<u>F</u> <u>G</u> Total Jurisdictional Adjustments Adjustments
R-4 M	Aiscellaneous Intangible Plant	303.000	\$253,340	<u>\$0</u>
1	. To Include Corporate Allocation		\$253,340	\$0
R-43 S	Structures and Improvements - WTP	331.000	\$194	\$0
1	. To Include Corporate Allocation		\$194	\$0
R-60 S	structures and Improvements - TDP	341.000	\$777	\$0
1	. To Include Corporate Allocation		\$77	\$0
	Distribution Reservoirs and Standpipes	342.000	529	<b>\$0</b>
1	. To Include Corporate Allocation		\$29	\$0
R+65 T	rans 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 7	& 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 M	leters - Bronze Case	346.100	-\$271	\$0
1.	. To Include Corporate Allocation		-\$271	\$0
R-93 H	ydrants	348.000	\$43	\$0 Accounting Schedule: 7 Sponsor: Keith Foster

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	B d Depreciation Reserve ments Description	<u>C</u> Account Number	D E Total Adjustment Adjustment Amount Amount	E <u>G</u> Total Jurisdictional Jurisdictional Adjustments Adjustments
1. To include Corp	orate Allocation		\$43	\$0
R-99 S & I - Office	orate Allocation	390.100	-\$119,366	6 <u>***</u> \$0 \$0
R-100 S & I - Leasehold 1. To Include Corp	orate Allocation	390.200	-\$340	0 \$0 \$0
R-101 S & I - AG 1. To Include Corp	orate Allocation	390.300	\$57	7 1111 50 \$0
R-104 Office Furniture an 1. To Include Corp 2. Svc Company Fi		391.000	\$15,960 \$15,960 \$0	0 \$2,058 \$0 \$2,058
R-105 Computer & Peripl 1. To Include Corp		391.100	\$142,92 \$142,928	8 \$0 \$0
R-106 Computer Softwar 1. To include Corp		391.200	\$2,735,90 \$2,735,901	1 \$0
R-107 Computer Softwar 1. To include Corp		391.300	\$31,23 \$31,238	8 \$0 \$0
R-110 Other Office Equip		391.600	\$2,14 \$2,142	2 \$0 \$0
R-111 Trans Equip - Lt D 1. To Include Corp		392.000	\$49,96 \$49,963	3 1 1 1 50 \$0
R-113 Trans Equip - Auto	S	392.200	\$118,49	Accounting Schedule: 7

Accounting Schedule: 7 Sponsor: Keith Foster Date: 8/16/2008 Time: 12:36 PM Page: 2 of 3

<u>A</u> Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	D Adjustment Amount	E Total Adjustment Amount	E Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
	1. To Include Corporate Allocation		\$118,492		\$0	
R-116	Tools, Shop and Garage Equipment	394.000	\$5,048	\$5,048	\$0	\$0
R-121	Communication Equipment - Non Tele	397.000	+0,010	\$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	\$2,677	\$0	\$0
	Total Reserve Adjustments			\$3,254,897		\$2,058

Accounting Schedule: 7 Sponsor: Keith Foster Date: 8/16/2008 Time: 12:36 PM Page: 3 of 3

### 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 Cash Working Capital

		<u>B</u> Test Year	<u>C</u> Revenue	D Expense	<u>E</u> Net Lag	<u>F</u> Factor	G CWC Req Sa
Line Number	Description	Adj. Expenses		Lag	C - D	(Col E / 365)	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 \$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					34 <u>4</u> 8	\$5,633,576
31	TAX OFFSET FROM RATE BASE					0.000740	<b>****</b>
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 \$4 939 993
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
→ <u>37</u>	TOTAL CASH WORKING CAPITAL REQUIRED	1	I				\$4,393,447

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

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	A	B	<u>C</u>	D	E	F	G	Н		J	к	1	M
Line Number	Account Number	The second se	Test Year	Test Year	Test Year	Adjust.	Total Company	Total Company	Jurisdictional	Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
wumper	Number	Income Description	Total (D+E)	Labor	Non Labor	Number	Adjustments (From Adj. Sch.)	Adjusted (C+G)		Adjustments	Jurisdictional	Juris, Labor	Non Labor
Rev-1		OPERATING REVENUES			[ <b></b>		(FIONEAU) SCILL			(From Adj. Sch.)	(H x I) + J	L + N	
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		Oce note (1)
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 Rev-8	464.000 466.000	Public Authorities Sales for Resale	\$1,156,004			Rev-7		\$1,156,004	100.00%	\$70,044	\$1,226,048		
Rev-o	466.000	Misc Sales Billed	\$5,032,404			Rev-8		\$5,032,404	100.00%	\$333,731	\$5,366,135		
Rev-10	467.000	Misc Sales Billed Misc. Unmetered Revenues	\$1,670 \$1,607,187			Rev-9		\$1,670	100.00%	\$0	\$1,670		
Rev-11	469.000	Miscellaneous Service Revenues	\$1,514,871			Rev-10 Rev-11		\$1,607,187	100.00%	-\$1,470,430	\$136,757		
Rev-12	493.000	Other Water Revenue - Oper. Rev.	\$1,514,671			Rev-11		\$1,514,871 \$0	100.00% 100.00%	\$50,398 \$0	\$1,565,269 \$0		
Rev-13		TOTAL OPERATING REVENUES				164-12		\$130,133,367	100.00%	\$381,965	\$130,515,332		
								¥100,100,001			\$150,010,002		
1		SOURCE OF SUPPLY EXPENSES			}			1			1		]
2	600.000	Supervision & Engineering Oper SS	\$0	\$0	\$0	E-2	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
3 4	601.000	Labor & Exp Oper - Labor & Misc	\$354,856	\$261,748	\$93,108	E-3	\$27,106	\$381,962	100.00%	\$0	\$381,962	\$288,854	\$93,108
4	602.000 603.100	Purchased Water	\$240,661	. \$0	\$240,661	E-4	-\$19,703	\$220,958	100.00%	\$0	\$220,958	\$0	\$220,958
6	603.200	Misc Exp Oper - Fuel & Power Misc Exp Oper	\$350,865	\$0	\$350,865	E-5	-\$28,082	\$322,783	100.00%	\$0	\$322,783	\$0	\$322,783
7	604.000	Rents	\$187 \$0	\$0 \$0	\$187	E-6 E-7	\$0	\$187	100.00%	\$0	\$187	\$0	\$187
8	610.000	Super & Eng Mtce	\$0	\$0 \$0	\$0 \$0	E-7	\$0 \$0	\$0 \$0	100.00%	\$0	\$0	\$0	\$0
9	611.000	Structures & Improvments Mtce	\$3.890	\$3,890	\$0	E-0 E-9	\$396	\$4,286	100.00% 100.00%	\$0 \$0	\$0	\$0	\$0
10	612.000	Collect & Impound Reservors Mtce	\$104	\$104	\$0	E-10	\$330	\$115	100.00%	\$0	\$4,286 \$115	\$4,286 \$115	\$0 \$0
11	613.000	Lake, River & Other Intakes Mtce	\$34,736	\$34,736	ŚO	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	\$00,004	\$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 16	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
10		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	1										1
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	sõ
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 24	627.000 630.000	Rents - PE Supervision & Engineering Mtce	\$3,310	\$0	\$3,310	E-23	-\$63	\$3,247	100.00%	\$0	\$3,247	\$0	\$3,247
24	631.000	Supervision & Engineering Mice Structures & Improvements Mice	\$18,552	\$18,552	\$0	E-24	\$1,942	\$20,494	100.00%	\$0	\$20,494	\$20,494	\$0
26	632.000	Power Production Equip	\$436,834 \$303,275	\$436,834 \$303,275	\$0 \$0	E-25 E-26	\$45,582 \$31,647	\$482,416 \$334,922	100.00%	\$0	\$482,416	\$482,416	\$0
27	633.000	Mtce of Pumping Equipment - Labor & Mtce	\$67,995	\$67,793	\$202	E-20 E-27	\$6,839	\$334,922 \$74,834	100.00% 100.00%	\$0 \$0	\$334,922 \$74.834	\$334,922	\$0
28		TOTAL PUMPING EXPENSES	\$8,160,465	\$1,750,955	\$6,409,510	L-2/	-\$273,271	\$7,887,194	100.00 //	\$0	\$7,887,194	\$74,632 \$1,930,358	\$202
29		WATER TREATMENT EXPENSES											
30	640.000	Supervision & Engineering Oper - WTE	\$75.034	\$75.034		F 20			400.000	· · ·			
31	641.000	Chemicals - WTE	\$75,034 \$6,424,186	\$75,034	\$0 \$6,424,186	E-30 E-31	\$7,831 \$198,606	\$82,865	100.00%	\$0	\$82,865	\$82,865	\$0
32	642.000	Operation Labor & Expenses - WTE	\$1,748,198	\$1,618,272	\$129,926	E-31 E-32	\$198,606	\$6,622,792 \$1,914,090	100.00% 100.00%	\$0 \$0	\$6,622,792	\$0	\$6,622,792
33	643.100	Misc Expenses - Fuel & Power	\$1,140,150	\$1,010,272	\$129,920	E-32 E-33	\$105,692	\$1,914,090	100.00%	\$0	\$1,914,090 \$0	\$1,784,164 \$0	\$129,926
34	643.200	Misc Expenses - Waste Disposal	\$377,904	\$0	\$377,904	E-34	\$92.306	\$470,210	100.00%	\$0	\$470,210	\$0	\$0 \$470.210
35	643.300	Misc Operation Expense	\$20,869	\$0	\$20,869	E-35	\$724	\$21,593	100.00%	ŝo	\$21,593	\$724	\$20,869
36	644.000	· Rents - WTE	-\$95	\$0	-\$95	E-36	\$0	-\$95	100.00%	\$0	-\$95	\$0	-\$95

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	A	B. State	<u>C</u>	D	E	E	G	Н	1	7	<u>. K</u>	L	M
Line	Account		Test Year	Test Year	Test Year	Adjusi		Total Company			MO Final Adj		MO Adj. Juris,
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments		Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
37	650.000	Supervision & Engineering Mtce WT	(D+E)	A4 400 574 1		5 A C	(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J		= K
38	651.000	Structure & Improvement - Labor & Mtce	\$1,186,574	\$1,186,574	\$0	E-37	\$2,856	\$1,189,430	100.00%	\$0	\$1,189,430	\$1,189,430	\$0
39	652.000	WT Equipment Mtce Labor & Mtce	\$27,762	\$27,762	\$0	E-38	\$2,897	\$30,659	100.00%	\$0	\$30,659	\$30,659	\$0
40	032.000	TOTAL WATER TREATMENT EXPENSES	\$860,536	\$465,383 \$3,373,025	\$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	1										
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 57	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 58	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 59	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
29		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		1									
70	907.000	Customer Service & Information Expenses	\$0	\$0	\$0	E-70	\$0	\$0	100.00%	\$0	\$0	so	\$0
71		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
72		SALES PROMOTION EXPENSES		1									
73	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-73	\$0	\$0	100.00%	ا مو		المم	*-
74	010.000	TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0	E-/3	\$0	\$0	100.00%	\$0 \$0	<u>\$0</u> \$0	\$0 \$0	\$0 \$0
				•••	••		"	••		**	<b>\$</b> 0	<b>\$</b> 0	40
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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Line	1 <u>A</u> Account	B	<u>C.</u> Test Year	D Test Year-	E	<u>F</u> Adjust	G ***	Total Company		J	K	L MO Adi,	MO Adi, Juris.
Number	Number	Income Description	Total	Labor	Test Year Non Labor	Number	Adjustments			Adjustments	Jurisdictional	Juris, Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L+N	
84	924.100	Property Insurance - Ins Other Than Group	\$3,860,804	\$0	\$3,860,804	E-84	\$0	\$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	\$0	\$132,312	100.00%	\$0	\$132,312	\$0	\$132,312
86	925.000	Injuries & Damages - Misc	\$42,608	\$0	\$42,608	E-86	\$0	\$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	\$0	\$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		-\$1,172,568	\$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	400.000	TOTAL INCOME TAXES	\$0			2-110		\$0	100.0075	\$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-121		-\$118,688	100.00%	\$118,688	\$2,400,182		See note (1)
123	412.000	TOTAL DEFERRED INCOME TAXES	\$3,860,077					\$3,860,077	100.00%	-\$1,459,895	\$2,400,182		
101				l	l	l	1		l		[	l	
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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<u>A</u> Income Adj. Number	B Income Adjustment Description	C Account Number	<u>D</u> Company Adjustment Labor	E Company Adjustment Non Labor	E Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	<u>l</u> Jurisdictional Adjustments Total
Rev-2	Residential	461.100	\$0 \$0	<b>\$0</b> \$0	\$0	\$0 \$0	\$2,280,189 \$2,280,189	\$2,280,189
Rev-3	Commercial	461.200	\$0_	\$0	\$0	\$0	-\$689,625	-\$689,625
Rev-4	1. To Annualize Commercial Revenue	461.300	\$0 \$0	\$0 \$0	\$0	\$0 \$0	-\$689,625 -\$345,460	-\$345,460
Rev-5	1. To Annualize Industrial Revenue Private Fire	462.000	\$0 \$0	\$0	\$0	\$0 \$0	-\$345,460 \$153,118	\$153,118
Rev-7	2. To Normalize & Annualize Revenues (Boateng) Public Authorities	464.000	\$0	\$0 \$0	\$0	\$0 \$0	\$153,118 \$70,044	\$70,044
	2. To Normalize & Annualize Revenues (Boateng)		\$0	\$0		\$0	\$70,044	\$10 <sub>1</sub> 044
Rev-8	Sales for Resale 2. To Normalize & Annualize Revenues (Boateng)	466.000	\$0 \$0	\$0 \$0	\$0	\$0. \$0	\$333,731 \$333,731	\$333,731
Rev-10	Misc. Unmetered Revenues 1. To Remove Unbilled Revenues (Boateng)	468.000	\$0 \$0	\$0 \$0	\$0	\$0 \$0	-\$1,470,430 -\$1,470,430 Accounting	<b>-\$1,470,430</b> Schedule: 10
							Sponsor: Pau	ul R. Harrison te: 8/16/2008

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<u>A</u> Income Adj. Number	B Income Adjustment Description	<u>C</u> Account Number	D Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	E Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>l</u> Jurisdictional Adjustments Total
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
4	1. To Annualize Payroll (Eaves)		\$32,742	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$5,235	\$0	· · ·	\$0	\$0	with the second s
	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	SO	\$0	50
_	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	50	\$0	\$0
E-10	1. To Annualize Payroll (Eaves)	012.000	\$11	\$0 \$0	911 1	\$0 \$0	\$0 \$0	φυ
	1	l					Sponsor: Pau	Schedule: 10 Il R. Harrison te: 8/16/2008

Accounting Schedule: 10 Sponsor: Paul R. Harrison Date: 8/16/2008 Time: 12:37 PM Page: 2 of 16

A Income Adj.		<u>C</u> Account	D Company Adjustment	<u>E</u> Company Adjustment	É Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u> </u> Jurisdictional Adjustments
Number	income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
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	\$(
	1. To Annualize Fuel & Power Expense (Foster)		\$0	-\$452,611		\$0	\$0	
			202 702	<b>A</b> A	****		**	
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	\$(
	1. To Annualize Payroll (Eaves)		\$735	\$0		\$0		Schedule: 10
							Sponsor: Pau Dat	IR. Harrison e: 8/16/2008

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<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	Adjustment	<u>H</u> <u>I</u> Jurisdictional Jurisdictiona Adjustment Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor Total
	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	S04	-\$63	-\$63	\$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 \$
	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 \$
	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 \$
	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	Accounting Schedule: 10 Sponsor: Paul R. Harrison Date: 8/16/2008

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B	<u>C</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company			<u>I</u> Jurisdictional
Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments Total	Adjustment Labor	Adjustment Non Labor	Adjustments Total
					· · · · · · · · · · · · · · · · · · ·		· · ·
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	
· · · · ·		,		* -	a antic trans		· · .
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	
		· .					
Chemicals - WTE	641.000	\$0	\$198,606	\$198,606	\$0	\$0	\$(
1. To Annualize Chemical Expense (Boateng)		\$0	\$198,606		\$0	\$0	
	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	
Misc Expenses - Waste Disposal	643.200	\$0	\$92,306	\$92,306	\$0	\$0	\$0
	Mtce of Pumping Equipment - Labor & Mtce  Mtce of Pumping Equipment - Labor & Mtce  1. To Annualize Payroll (Eaves)  2. To Normalize Overtime (Eaves)  3. To Adjust Soc. Sec. Related to Overtime (Eaves)  2. To Normalize Payroll (Eaves)  3. To Adjust Soc. Sec. Related to Overtime (Eaves)  3. To Adjust Soc. Sec. Related to Overtime (Eaves)  Chemicals - WTE  1. To Annualize Chemical Expense (Boateng)  Operation Labor & Expenses - WTE  1. To Annualize Payroll (Eaves)  2. To Normalize Overtime (Eaves)  3. To Adjust Soc. Sec. Related to Overtime (Eaves)	Income Adjustment DescriptionAccount NumberMtce of Pumping Equipment - Labor & Mtce633.0001. To Annualize Payroll (Eaves)633.0002. To Normalize Overtime (Eaves)83. To Adjust Soc. Sec. Related to Overtime (Eaves)640.0001. To Annualize Payroll (Eaves)640.0001. To Annualize Payroll (Eaves)640.0002. To Normalize Overtime (Eaves)640.0003. To Adjust Soc. Sec. Related to Overtime (Eaves)640.0003. To Adjust Soc. Sec. Related to Overtime (Eaves)641.0001. To Annualize Payroll (Eaves)641.0001. To Annualize Chemical Expense (Boateng)642.0001. To Annualize Payroll (Eaves)642.0003. To Adjust Soc. Sec. Related to Overtime (Eaves)642.0003. To Annualize Chemical Expense (Boateng)642.0001. To Annualize Payroll (Eaves)642.0003. To Adjust Soc. Sec. Related to Overtime (Eaves)642.000	Income Adjustment DescriptionAccount NumberCompany Adjustment IaborMtce of Pumping Equipment - Labor & Mtce633.000\$6,8391. To Annualize Payroll (Eaves)\$8,261\$1,3212. To Normalize Overtime (Eaves)\$1,321\$1,3213. To Adjust Soc. Sec. Related to Overtime (Eaves)\$40.000\$7,8311. To Annualize Payroll (Eaves)\$40.000\$7,8311. To Annualize Payroll (Eaves)\$40.000\$7,8312. To Normalize Overtime (Eaves)\$1,512\$1,5123. To Adjust Soc. Sec. Related to Overtime (Eaves)\$1,5123. To Adjust Soc. Sec. Related to Overtime (Eaves)\$1,5121. To Annualize Chemical Expense (Boateng)\$0Operation Labor & Expenses - WTE\$42.000\$165,8921. To Annualize Overtime (Eaves)\$200,3792. To Normalize Overtime (Eaves)\$200,3793. To Adjust Soc. Sec. Related to Overtime (Eaves)\$200,3793. To Annualize Payroll (Eaves)\$200,3793. To Adjust Soc. Sec. Related to Overtime (Eaves)\$220,3793. To Adjust Soc. Sec. Related to Overtime (Eaves)\$2,451	Lacourt Accourt NumberCompany Acjustment LaborCompany Adjustment NumberMtce of Pumping Equipment - Labor & Mtce633.000\$6,839\$01. To Annualize Payroll (Eaves)\$8,261\$02. To Normalize Overtime (Eaves)-\$1,321\$03. To Adjust Soc. Sec. Related to Overtime (Eaves)\$40,000\$7,831\$01. To Annualize Payroll (Eaves)640,000\$7,831\$02. To Normalize Overtime (Eaves)\$9,459\$0\$01. To Annualize Payroll (Eaves)\$1,512\$0\$03. To Adjust Soc. Sec. Related to Overtime (Eaves)\$1,512\$03. To Adjust Soc. Sec. Related to Overtime (Eaves)\$1,512\$03. To Adjust Soc. Sec. Related to Overtime (Eaves)\$1,512\$01. To Annualize Chemical Expense (Boateng)\$0\$198,606Operation Labor & Expenses - WTE642.000\$165,892\$01. To Annualize Overtime (Eaves)\$200,379\$02. To Normalize Overtime (Eaves)\$200,379\$03. To Adjust Soc. Sec. Related to Overtime (Eaves)\$200,379\$03. To Annualize Data & Expenses - WTE642.000\$165,892\$03. To Annualize Overtime (Eaves)\$200,379\$03. To Adjust Soc. Sec. Related to Overtime (Eaves)\$32,036\$03. To Adjust Soc. Sec. Related to Overtime (Eaves)\$22,451\$0	Account Account MumberCompany Adjustment Mustment LaborCompany Adjustments Adjustments Adjustments Adjustments Adjustments Non LaborMtce of Pumping Equipment - Labor & Mtce633.000\$6,839\$0\$6,839Mtce of Pumping Equipment - Labor & Mtce633.000\$6,839\$0\$6,8391. To Annualize Payroll (Eaves)\$8,261\$0\$2. To Normalize Overtime (Eaves)-\$1,321\$0\$3. To Adjust Soc. Sec. Related to Overtime (Eaves)\$40,000\$7,831\$0\$7,8311. To Annualize Payroll (Eaves)\$40,000\$7,831\$0\$7,8312. To Normalize Overtime (Eaves)\$40,000\$7,831\$0\$7,8313. To Adjust Soc. Sec. Related to Overtime (Eaves)\$1,512\$0\$3. To Adjust Soc. Sec. Related to Overtime (Eaves)\$116\$0\$3. To Adjust Soc. Sec. Related to Overtime (Eaves)\$1165,892\$0\$1. To Annualize Chemical Expense (Boateng)\$1265,892\$0\$1165,892\$0Operation Labor & Expenses - WTE\$42,000\$165,892\$0\$1. To Annualize Overtime (Eaves)\$200,379\$0\$2. To Normalize Overtime (Eaves)\$32,036\$0\$3. To Adjust Soc. Sec. Related to Overtime (Eaves)\$\$200,379\$03. To Adjust Soc. Sec. Related to Overtime (Eaves)\$\$32,036\$03. To Adjust Soc. Sec. Related to Overtime (Eaves)\$\$\$3. To Adjust Soc. Sec. Related to Overtime (Eaves)	Company Account AusmerCompany Adjustment LaborCompany Adjustment Adjustment MuserCompany Adjustment Adjustment LaborMice of Pumping Equipment - Labor & Mice633.000\$6,839\$0\$6,839\$0Mice of Pumping Equipment - Labor & Mice633.000\$6,839\$0\$6,839\$01. To Annualize Payroll (Eaves)\$8,261\$0\$0\$02. To Normalize Overtime (Eaves)\$1,1321\$0\$0\$03. To Adjust Soc. Sec. Related to Overtime (Eaves)\$40,000\$7,831\$0\$7,831\$01. 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To Normalize Overtime (Eaves)-\$1,321\$0\$0\$03. To Adjust Soc. Sec. Related to Overtime (Eaves)\$40.000\$7,831\$0\$7,831\$0\$01. To Annualize Payroll (Eaves)\$40.000\$7,831\$0\$7,831\$0\$0\$03. To Adjust Soc. Sec. Related to Overtime (Eaves)\$9,459\$0\$0\$0\$01. To Annualize Payroll (Eaves)\$9,459\$0\$0\$0\$02. To Normalize Overtime (Eaves)\$9,459\$0\$0\$0\$03. To Adjust Soc. Sec. Related to Overtime (Eaves)\$116\$0\$0\$0\$03. To Adjust Soc. Sec. Related to Overtime (Eaves)\$198,606\$198,606\$198,606\$0\$01. To Annualize Chemical Expense (Boateng)\$0\$165,892\$0\$0\$01. To Annualize Overtime (Eaves)\$20,0379\$0\$165,892\$0\$02. To Normalize Overtime (Eaves)\$220,379\$0\$0\$0\$02. To Normalize Overtime (Eaves)\$32,036\$0\$0\$03. To Adjust Soc. Sec. Related to Overtime (Eaves)\$32,036\$0\$0\$0</td>	Account Adjustment LaborCompany Adjustment NumberCompany Adjustment Adjustment Adjustment Adjustment LaborDursdictional Adjustment Adjustment LaborMice of Pumping Equipment - Labor & Mice633.000\$6.835\$0\$6.835\$0\$01. To Annualize Payroll (Eaves)\$8,261\$0\$0\$0\$02. To Normalize Overtime (Eaves)-\$1,321\$0\$0\$03. To Adjust Soc. Sec. Related to Overtime (Eaves)\$40.000\$7,831\$0\$7,831\$0\$01. To Annualize Payroll (Eaves)\$40.000\$7,831\$0\$7,831\$0\$0\$03. To Adjust Soc. Sec. Related to Overtime (Eaves)\$9,459\$0\$0\$0\$01. To Annualize Payroll (Eaves)\$9,459\$0\$0\$0\$02. To Normalize Overtime (Eaves)\$9,459\$0\$0\$0\$03. To Adjust Soc. Sec. Related to Overtime (Eaves)\$116\$0\$0\$0\$03. To Adjust Soc. Sec. Related to Overtime (Eaves)\$198,606\$198,606\$198,606\$0\$01. To Annualize Chemical Expense (Boateng)\$0\$165,892\$0\$0\$01. To Annualize Overtime (Eaves)\$20,0379\$0\$165,892\$0\$02. 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<u>A</u> Income Adj.	B	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>E</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	H Jurisdictional Jurisdictiona Adjustment Adjustments
Number	Income Adjustment Description	Number	Labor \$0	Non Labor \$92,306	Total	Labor \$0	Non Labor Total \$0
				<i>~~_</i> ,			
E-35	Misc Operation Expense	643.300	\$724	\$0	\$724	\$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 <b>%</b>
	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 \$
	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 \$
	1. To Annualize Payroll (Eaves)		\$58,722	\$0		\$0	\$0
	2. To Normalize Overtime (Eaves)		-\$9,388	\$0		\$0	\$0
I	1	ł	1			ł	Accounting Schedule: 10 Sponsor: Paul R. Harrison
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A Income Adj. Number Income Adjustment Description	<u>C</u> Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	<u>E</u> Company Adjustments Total	G Jurisdictional Adjustment Labor		l risdictional ljustments Total
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	<i>.</i>	\$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	SO	S0
	662.000			\$15,101		· · · · ·	φu
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	
	002.000	BEA ETE	\$0	\$50,575	\$0	¢۸	PA.
E-45 Meter Expenses	663.000	\$50,575		\$0 <b>0,</b> 070	οU	\$0	\$0
1. To Annualize Payroll (Eaves)		\$61,090	\$0		\$0	\$0	
2. To Normalize Overtime (Eaves)		-\$9,767	\$0		\$0	\$0	
I I	I	<b>1</b>			I	Accounting Sch Sponsor: Paul R Date: 8	

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<u>A</u> Income Adj.	B	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	H I Jurisdictional Jurisdict Adjustment Adjustm	
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor Tota	
a second s	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$748	\$0		\$0	\$0	<u> </u>
E-46	Customer Installations Exp - Labor & Misc	664.000	\$43,748	\$0	\$43,748	\$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	\$
	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	<b>\$0</b>	\$
	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	\$
	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	Accounting Schedule:	10 \$

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<u>A</u> Income Adj. Number	B Income Adjustment Description	<u>C</u> Account Number	D Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>l</u> Jurisdictional Adjustments Total
	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	SO	\$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	<b>\$0</b>	\$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	
			.		•		Sponsor: Pai Da	Schedule: 10 ul R. Harrison ite: 8/16/2008

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<u>A</u> Income Adj. Number	B	<u>C</u> Account Number	D Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>E</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictiona Adjustments Total
E-56	Meters - Labor & Mtce	676.000	\$27,443	\$0	\$27,443	\$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	\$
	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	\$
	1. To Annualize Payroll (Eaves)		\$479,762	<u>،</u> \$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	5
	1. To Annualize Payroll (Eaves)		\$3	\$0		\$0	\$0	
							Sponsor: Pau Dat	Schedule: 10 Il R. Harrison te: 8/16/2008 ne: 12:37 PM

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<u>A</u> Income Adj, Number E-62	E Income Adjustment Description Meter Reading Expenses - Labor & Misc	<u>C</u> Account Number 902.100	D Company Adjustment Labor \$134,321	E Company Adjustment Non Labor \$0	E Company Adjustments Total \$134,321	<u>G</u> Jurisdictional Adjustment Labor \$0	H Jurisdictional Adjustment Non Labor \$0	<u>l</u> Jurisdictional Adjustments Total \$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		<b>\$0</b> _	\$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
							Accounting	Schedule: 10

Accounting Schedule: 10 Sponsor: Paul R. Harrison Date: 8/16/2008 Time: 12:37 PM Page: 11 of 16

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A Income	<u>C</u>	<u>D</u> Company	<u>E</u> Company	<u>E</u> Company		<u>H</u> <u>l</u> Jurisdictional Jurisdictional
Adj. Number Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments Total	Adjustment Labor	Adjustment Adjustments Non Labor Total
1. To Annualize Payroll (Eaves)	INUMBER	\$424,191	\$0		\$0	\$0
		¢00.200	¢0.		¢0.	\$0
2. To Remove Payroll Related Lobbying (Bolin)		-\$90,322	\$0		\$0	<b>Q</b>
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 <b>\$</b> 1
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 \$6
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 -\$3,607,61
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	Accounting Schedule: 10 Sponsor: Paul R. Harrison Date: 8/16/2008

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A B B	<u>C</u>	D Company	<u>E</u> Company	<u>F</u> Company			<u>l</u> Jurisdictional
Adj. Number Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments Total	Adjustment Labor	Adjustment Non Labor	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	
	000 000	AR/10 4044	**	£040.000	**	*^	-
E-89 Employee Pension & Benefits - Misc	926.300	\$243,982	\$0	\$243,982		\$0	ຈຸບ
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	
			<b>10000</b>				
E-93 Goodwill Advertising Exp	930.100	\$0	-\$3,020	-\$3,020	\$0	Accounting Sponsor: Pau	Schedule: 10 <b>\$0</b> ILR Harrison

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<u>A</u> Income Adj. Number	B Income Adjustment Description	<u>C</u> Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> <u>Jurisdictional</u> Jurisdictional Adjustment Non Labor 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
	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
F 00			-				
E-96	Rents -AG	931.000	\$0	\$91,939	\$91,939		\$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	Mice of General Plant	932.000	\$17	\$0	\$17	\$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
	To Annualize Depreciation Expense		\$0	\$0		\$0	\$4,689,523
	2. To Annualize Transportation & Power Equipment		\$0	\$0		\$0	\$0
	<b> </b>						Accounting Schedule: 1 Sponsor: Paul R. Harriso

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<u>A</u> Income Adj.	B	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>E</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	Adjustment A	<u>l</u> urisdictional Adjustments
Number E-101	Income Adjustment Description Depreciation on CIAC	Number 403.100	Labor \$0	Non Labor \$0	Total \$0	Labor \$0	Non Labor -\$1,862,972	Total -\$1,862,972
	1. To Annualize Depreciation on CIAC (Eaves)		\$0	\$0		\$0	-\$1,862,972	ran a sha an
E-107	PSC Assessment - Water	408.000	\$0	\$201,462	\$201,462	\$0	\$0	\$0
	1. To Annualize PSC Assessment (Bolin)	-	\$0	\$201,462	negener v v dalazzation terr na balandalar de v v v v da denad	\$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	araaan ahaa ahaa dhadaa ahaa ahaa ahaa aha	\$0	\$118,688	
	Total Operating Revenues		\$0	\$0	\$0	\$0	A\$381,965 So	bedi\$381(965

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A	C D E F G H I
Income	Company Company Company Jurisdictional Jurisdictional Jurisdictional
Adj	Account Adjustment Adjustment Adjustments Adjustment Adjustment Adjustments
Number Income Adjustment Description	Number Labor Non Labor Total Labor Non Labor Total
Total Operating & Maint, Expense	\$1,545,634 \$520,468 \$2,066,102 -\$3,607,610 \$2,826,551 -\$781,059

Accounting Schedule: 10 Sponsor: Paul R. Harrison Date: 8/16/2008 Time: 12:37 PM Page: 16 of 16

### 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

\$ · · · · · · · · · · · · · · · · · · ·		:	<u>C</u>		<u>E</u>	<u> </u>
Line Number	Description	Percentage Rate	Test Year	7.52% Return	7.73% Réturn	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 \$0	\$2,400,182 \$0	\$2,400,182 \$0	\$2,400,182 \$0
6 7	ITC Amortization TOTAL NET INCOME BEFORE TAXES		\$29,527,422	\$43,091,728	\$44,548,196	\$46,011,470
8	ADD TO NET INCOME BEFORE TAXES					
о 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 35	City Taxable Income City Income Tax at the Rate of	0.000%	\$6,355,149 \$0	\$14,712,304 \$0	\$15,609,654 \$0	\$16,511,197 \$0
00			**			
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 \$0
39 40	City Income Tax TOTAL SUMMARY OF CURRENT INCOME TAX	-	<u>\$0</u> \$3,959,746	\$0 \$9,166,897	\$0 \$9,726,015	\$10,287,746
40	TOTAL SUMMART OF CORRECT INCOME TAX		\$0,000,740	\$0,100,001	¢0,120,010	••••
41	DEFERRED INCOME TAXES		<u>^</u>			\$0
42	Deferred Investment Tax Credit		\$0 \$2 400 182	\$0 \$2,400,182	\$0 \$2,400,182	ەر \$2,400,182
43	Deferred Income Tax Deferred Tax Depreciation		\$2,400,182 \$0	\$2,400,182	\$2,400,182	\$2,400,182 \$0
44 45	Amort of Deferred Tax Depreciation		\$0	\$0	\$0	\$0 \$0
45 46	Amort of Deferred Tax Depreciation Amort of Repair Allowance		\$0	\$0	\$0	\$0 \$0
40 47	Amort of Deferred ITC		\$0	\$0	\$0 \$0	\$0 \$0
48	Deferred Unbilled		\$0	\$0	\$0	\$0
	TOTAL DEFERRED INCOME TAXES		\$2,400,182	\$2,400,182	\$2,400,182	\$2,400,182
	,					

Accounting Schedule: 11 Sponsor: Paul R. Harrison Date: 8/16/2008 Time: 12:37 PM Page: 1 of 2

### 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 Description	<u>B</u> Percentage Rate	C Test Year	* <u>D</u> 7.52% Return	<u>E</u> 7.73% Return	<u>F</u> 7.95% Return
* 50 TOTAL INCOME TAX		\$6,359,928	\$11,567,079	\$12,126,197	\$12,687,928

Accounting Schedule: 11 Sponsor: Paul R. Harrison Date: 8/16/2008 Time: 12:37 PM Page: 2 of 2

### 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

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

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

Feeder Description	Annualized Customers	<u>B</u> Total Customer Bills	<u>C</u> Annual Customer Charge Revenues	E Annualized Water Usage	E Annualized Volumetric Revenues	E Total Annualized Revenues C+E
Residential Revenue Feeders, Totals	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

Accounting Schedule: 9-1 Sponsor: Kofi A. Boateng Date: 8/16/2008 Time: 12:44 PM Page: 1 of 1

### 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

Möter Size	B :× Annualized Customers	<u>C</u> Bills Per Year	B Total Customer Bills	C Annual Customer Charge Revenues	D Annualized Water Usage	E Annualized Volumetric Revenues	E Total s Annualized ⊬aRevenues
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 Numbe		B Annualized Customers	C Bills Per Year	D Total Customer Bills B * C	E Customer Charge	E Annual Customer Charge Revenues D*E	<u>G</u> Annual Water Usage Per Customer	H Annualized Water Usage (B*G)	l Volmetric Rate per Gallons in J	لے Gallons Per Volumetric Rate	<u>K</u> Annualized Volumetric Revenues (B*G*I)/J
1	ST. LOUIS COUNTY - RESIDENT	AL (MONTHLY	& QUARTE	RLY)							
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 - R	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

Accounting Schedule: 9-2 Sponsor: Kofi A. Boateng Date: 8/16/2008 Time: 12:43 PM Page: 1 of 1

### 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

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Meter Size	B Annualized Customers	C Bills Per Year	E Total Customer Bills	<u>C</u> Annual Customer Charge Revenues	D Annualized Water Usage	E Annualized Volumetric Revenues	E Total 9 Annualized : Revenues
5/8''	12	12	144	\$1,005	0	\$0	\$1,005
3/4"	10	12	120	\$936	Ō	\$0	\$936
1"	26	12	312	\$2,945	Ō	\$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	Ō	\$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

	<u>A</u>	<u>B</u>	<u>C</u> Bills	D Total	<u>E</u> Customer	E Annual	<u>G</u> Annual Water	H Annualized	Volmetric	J Gallons Per	<u>K</u> Annualized
Line Numbe	the second se	Annualized Customers	Per Year	Customer Bills	Charge	Customer Charge Revenues	Usage Per Customer	Water Usage	Rate per Gallons in J	Volumetric Rate	Volumetric Revenues
				B*C		D*E		(B*G)		<u></u>	(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		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

Accounting Schedule: 9-3 Sponsor: Kofi A. Boateng Date: 8/16/2008 Time: 12:43 PM Page: 1 of 1

### 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

Meter size	<u>B</u> Annualized Customers	C Bills Per Year	B Total Customer Bills	<u>C</u> Annual Customer Charge Revenues	D Annualized Water Usage	E Annualized Volumetric Revenues	E Total Annualized Revenues
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 Numbe	A CONTRACTOR OF CO	B Annualized Customers	C Bills Per Year	D Total Customer Bills B * C	E Customer Charge	E Annual Customer Charge Revenues D*E	<u>G</u> Annual Water Usage Per Customer	H Annualized Water Usage (B*G)	<u>l</u> Volmetric 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	\$5,451,6 <u>88</u>
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

Accounting Schedule: 9-3 Sponsor: Kofi A. Boateng Date: 8/16/2008 Time: 12:43 PM Page: 1 of 1

### **Exhibit No.:**

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



# **MISSOURI PUBLIC SERVICE COMMISSION**

# **UTILITY SERVICES DIVISION**

# DIRECT

# STAFF ACCOUNTING SCHEDULES

# MISSOURI - AMERICAN WATER COMPANY 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	<u>B</u> 7.52% Return	<u>C</u> 7.73% Return	<u>D</u> 7.95% Return
number	Description			Netuin
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

Accounting Schedule: 1 Sponsor: Paul R. Harrison Date: 8/16/2008 Time: 12:45 PM Page: 1 of 1

## 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	<u>C</u> 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		<u>\$8,283</u>
22	TOTAL SUBTRACT FROM NET PLANT		\$3,831,086
23	Total Rate Base		\$14,730,030

Accounting Schedule: 2 Sponsor: Paul R. Harrison Date: 8/16/2008 Time: 12:45 PM Page: 1 of 1

### 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

	•						~ ~	U	]
Line	<u>A</u> Account #	Berry B	<u>C</u> Total	D Adjust.	E	E As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	MO Adjusted
10.0 0000000000000000000000000000000000	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT					400.000/		60.040
2	301.000	Organization	\$0 \$5,083	P-2 P-3	\$2,319 \$0	\$2,319 \$5,083	100.00% 100.00%	\$0 \$0	\$2,319 \$5,083
3 4	302.000 303.000	Franchises and Consents Miscellaneous Intangible Plant	\$5,083	P-4	\$3,582	\$16,170	100.00%	. \$0	\$16,170
5	303.000	TOTAL PLANT INTANGIBLE	\$17,671		\$5,901	\$23,572		\$0	\$23,572
-									
6 7	310.000	SOURCE OF SUPPLY PLANT	\$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 \$0	\$182,694	100.00% 100.00%	\$0 \$0	\$182,694 \$0
14	316.100	Supply Mains - Other	\$0 \$0	P-14 P-15	\$0 \$0	\$0 \$0	100.00%	\$0	\$0
15 16	316.200	Supply Mains - Central Plant 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 P-27	\$0 \$0	\$5,325 \$0	100.00% 100.00%	\$0 \$0	\$5,325 \$0
27	323.200	Power Generation Equip Other	\$0 \$0	P-27	\$0	\$0 \$0	100.00%	\$0	\$0
28 29	324.000 325.000	Steam Pumping Equipment	\$376,719	P-29	\$0	\$376,719	100.00%	\$0	\$376,719
29 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 \$0	100.00%	\$0 \$0	\$0 \$0
35	326.200	Diesel Pumping Equip - Central	\$0 \$0	P-35 P-36	\$0 \$0	\$0 \$0	100.00% 100.00%	\$0	\$0
36 37	327.000 328.100	Hydraulic Pumping Equipment Other Pumping Equipment	\$12,673	P-36	\$0	\$12,673	100.00%	\$0	\$12,673
38	328.200	TD Pumping Equipment	\$12,075	P-38	\$0	\$0	100.00%	\$0	\$0
39	010.200	TOTAL PUMPING PLANT	\$586,014		\$0	\$586,014		\$0	\$586,014
40		WATER TREATMENT PLANT							
40 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 \$0	100.00%	\$0	\$0 \$0
47	331.500	S & I - Meramec	\$0	P-47	\$0 \$0	\$0 \$3,448,442	100.00% 100.00%	\$0 \$0	\$3,448,442
48	332.000	WT Equipment-Non-Media	\$3,448,442 \$0	P-48 P-49	\$0	\$3,440,442 \$0	100.00%	\$0	\$0
49 50	332.100 332.200	WT Equipment - North Plant WT Equipment - Central 1 & 2	\$0	P-50	\$0	\$0 \$0	100.00%	\$0	\$0
50	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 \$494	\$0 \$4,312,051	100.00%	<u>\$0</u> \$0	\$0 \$4,312,051
56		TOTAL WATER TREATMENT PLANT	\$4,311,557		\$ <del>4</del> 34	ψ <del>ν</del> ,υτ2,001		40	+-,-
57		TRANSMISSION & DIST. PLANT				A4 17 400	400.000/	**	64.47 469
58	340.000	Land and Land Rights - TDP	\$147,410	P-58	-\$247	\$147,163 \$387 971	100.00% 100.00%	\$0 \$0	\$147,163 \$387,971
59	341.000	Structures and Improvements - TDP	\$387,815	P-59 P-60	\$156 \$0	\$387,971 \$0	100.00%	\$0	\$307,971
60 61	341.100 342.000	Distribution Reservoirs and Standpipes	\$658,160	P-61	\$67	\$658,227	100.00%	\$0	\$658,227
62	342.000	Rsvr & Standpipe - Elev	\$58,163	P-62	\$0	\$58,163	100.00%	\$0	\$58,163
63		Rsvr & Standpipe - Ground	\$0	1	\$0	\$0	100.00%	\$0	

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### 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

11-2	<u>A</u> Account #	ан. <u>В</u>	<u>C</u> Total	D Adjust.	E	É Ás Adjusted	G	HJurisdictional	MO Adjusted
a second and a second s	(Optional)	Plant Account Description	• •	Number	Adjustments	Plant	Allocations	Adjustments	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 \$0	\$107,907 \$0	100.00% 100.00%	\$0 \$0	\$107,907 \$0
66 67	343.120 343.130	T & D Mains - AC 4" (STL) T & D Mains - Galv 1 (STL)	\$0 \$0	P-66 P-67	\$0	\$0	100.00%	\$0	\$0
68	343.130	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	Cl - 10" & Smaller - 1900 - 1928	\$0	P-69	\$0	\$0	100.00%	\$0	\$0
70	343.220	Cl - 10" & Smaller - 1929 - 1956	\$0	P-70	\$0	\$0	100.00%	\$0 \$0	\$0 \$0
71	343.230	CI - 10" & Smaller - 1957 - 1993	\$0 \$0	P-71 P-72	\$0 \$0	\$0 \$0	100.00% 100.00%	\$0	\$0 \$0
72 73	343.240 343.250	T & D Mains - DI 6-8" (STL) 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	\$0 \$0
78	343.330	CI - 16" (STL)	\$0 \$0	P-78 P-79	\$0 \$0	\$0 \$0	100.00% 100.00%	\$0	\$0
79	343.340 343.350	T & D Mains - DI 12 (STL) T & D Mains - DI 16 & Greater (STL)	\$0	P-79	\$0 \$0	\$0	100.00%	\$0	\$0
80 81	343.350 343.360	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 \$0	\$466,835 \$0
86	346.200	Meters - Plastic Case	\$0 \$134,144	P-86 P-87	\$0 \$0	\$0 \$134,144	100.00% 100.00%	\$0	\$134,144
87	346.300	Meters - Others Meters - Remote (ARBs)	\$134,144	P-88	\$0	\$154,144	100.00%	\$0	\$0
88 89	346.400 346.500	Meter Vault	\$0	P-89	\$0	ŝõ	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
05		GENERAL PLANT							
95 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 \$0	\$114 \$15,342
101	390.400	S&I - Misc	\$15,342	P-101 P-102	\$0 \$1,640	\$15,342 \$14,209	100.00%	\$3,363	\$17,572
102	391.000	Office Furniture and Equipment Computer & Peripheral Equipment	\$12,569 \$44,607	P-102	\$26,330	\$70,937	100.00%	\$0,000	\$70,937
103 104	391.100 391.200	Computer & Penpheral Equipment	\$0	P-104	\$74,743	\$74,743	100.00%	\$0	\$74,743
104	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 \$89,947
109	392.000	Trans Equip - Lt Duty Trucks	\$89,449 \$0	P-109 P-110	\$498 \$0	\$89,947 \$0	100.00% 100.00%	\$0 \$0	\$09,947
110	392.100	Trans Equip - Hvy Duty Trucks	\$0	P-110 P-111	\$0 \$1,841	\$1,841	100.00%	\$0	\$1,841
111 112	392.200 392.300	Trans Equip - Autos 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 \$0	\$56,121
117	395.100	Laboratory Equipment - Other	\$0	P-117	\$0	\$0	100.00% 100.00%	\$0 \$0	\$0 \$61,496
118	396.000	Power Operated Equipment	\$61,496 \$11,733	P-118 P-119	\$0 \$468	\$61,496 \$12,201	100.00%	\$0	\$12,201
119 120	397.000 397.100	Communication Equipment - Non Tele	\$11,733	P-119 P-120	\$468	\$5,153	100.00%	\$0	\$5,153
120	397.100	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	\$6,72 <u>6</u>	100.00%	\$0	\$6,726
124		TOTAL GENERAL PLANT	\$633,626		\$108,571	\$742,197		\$3,363	\$745,560
1.00		TOTAL DI ANTINIOCOMOC	\$22,366,565	l	\$136,442	\$22,503,007	<b>)</b>	\$3,363	\$22,506,370
125		TOTAL PLANT IN SERVICE	<u></u>						

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## Missouri - American Water Company Case No. WR-2008-0311 Warrensburg Water District Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Adjustments to Plant in Service

A B Plant Adj. Number Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> E Total Adjustment Adjustment Amount Amount	F <u>G</u> Total Jurisdictional Jurisdictional Adjustments 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
	340.000	-\$247	\$0.
1. To Include Corporate Allocation		-\$247	\$0
P-59 Structures and Improvements - TDP	341.000	\$156	<b>\$0</b>
1. To Include Corporate Allocation		\$156	\$0
P-61 Distribution Reservoirs and Standpipes	342.000	S67	50 SO
1. To Include Corporate Allocation		\$67	\$ <b>0</b>
P-68 T & D Mains - 6" to 8"	343.200	\$18,299	<b>\$0</b>
1. To Include Corporate Allocation		\$18,299	\$0
P-75. T & D Mains - 10" to 16"	343.300	\$2,089	<b>\$0</b>
1. To Include Corporate Allocation		\$2,089	\$0
P-76 T & D Mains - 18" & Greater	343.310	\$1,050	SO.
1. To Include Corporate Allocation		\$1,050	\$0
P-92 Hydrants	348.000	\$62	50 State
1. To Include Corporate Allocation		\$62	\$0
			Accounting Schedule: 4 Sponsor: Keith Foster Date: 8/16/2008 Time: 12:45 PM Page: 1 of 3

## Missouri - American Water Company Case No. WR-2008-0311 Warrensburg Water District Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Adjustments to Plant in Service

<u>A</u> Plant Adj. Number	B Plant In Service Adjustment Description	<u>C</u> Account Number	D E Total Adjustment Adjustment Amount Amount \$114	<u>F</u> <u>G</u> Total Jurisdictional Jurisdictional Adjustments S0
P-100	S & I - AG 1. To Include Corporate Allocation	390.300	\$114	\$0
P-102	Office Furniture and Equipment	391.000	\$1,640	
	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	1012101010100 \$26,330	tille, "Muser "Williams, and and \$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		SO SO
	1. To Include Corporate Allocation		\$92	\$0
P-109	Trans Equip - Lt Duty Trucks	392.000	\$498	neko antar \$0
	1. To Include Corporate Allocation		\$498	\$0
P-111	Trans Equip - Autos	392.200	\$1,841	han samta Harrison Statements (\$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
			1	Accounting Schedule: 4 Sponsor: Keith Foster Date: 8/16/2008 Time: 12:45 PM

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## Missouri - American Water Company Case No. WR-2008-0311 Warrensburg Water District Test Year Ending: 12-31-2007; Update Period: 03-31-2008 Adjustments to Plant in Service

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

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

Line	<u>A</u> Account	B B	<u>C</u> MO Adjusted	D Depreciation	E Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
1			¢2.240	0.00%	¢0
2	301.000	Organization	\$2,319	0.00% 0.00%	\$0 \$0
3	302.000	Franchises and Consents	\$5,083	0.00%	
4	303.000	Miscellaneous Intangible Plant	\$16,170	0.00%	<u>\$0</u> \$0
5		TOTAL PLANT INTANGIBLE	\$23,572		φυ
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
10			.,,,		
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	<u>\$0</u>	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	A1-63%	g Sched \$14,968
	-			Sponsol Da	r: Keith Foster ate: 8/16/2008

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

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Line	<u>A</u> Account	B and a second se	<u>C</u> MO Adjusted	D Depreciation Rate	Depreciation
Number	Number	Plant Account Description	Jurisdictional \$0	1.63%	Expense \$0
43	331.100	S & I - North Plant	\$0 \$0	1.63%	\$0 \$0
44	331.200	S & I - Central 1 & 2	\$0 \$0	1.63%	\$0 \$0
45	331.300	S & I - Central 3	\$0 \$0	1.63%	\$0
46	331.400	S & I - South Plant	\$0 \$0	1.63%	\$0 \$0
47	331.500	S & I - Meramec WT Equipment-Non-Media	\$3,448,442	2.78%	\$95,867
48	332.000 332.100	WT Equipment - North Plant	\$0,440,442	2.78%	\$0
49 50	332.100	WT Equipment - Central 1 & 2	\$0 \$0	2.78%	\$0
50			\$0 \$0	2.78%	\$0
51 52	332.300 332.400	WT Equipment - Central 3 WT Equipment - South Plant	\$0 \$0	2.78%	\$0
52 53	332.500	WT Equipment - Meramec	\$0 \$0	2.78%	\$0
	332.600	Other P/E Hand Equipment	\$0 \$0	3.33%	\$0
54 55		Equipment Filter Media	\$0 \$0	2.78%	\$0
55	332.700	TOTAL WATER TREATMENT PLANT	\$4,312,051	2.7070	\$109,935
56		IOTAL WATER TREATMENT FLANT	\$ <del>4</del> ,512,051		<i><i><i>w</i>100,000</i></i>
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%	s <b>\$0</b>
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	Cl - 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	A <b>2count</b> in	g Schedule: 5 <b>\$0</b>
					r: Keith Foster
				D	ate: 8/16/2008

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

\$	<u>ar</u> _ia <u>A</u>	B B		D	E
Line	Account		MO Adjusted	Depreciation	Depreciation
Number		Plant Account Description	Jurisdictional	Rate	Expense 4
87	346.300	Meters - Others	\$134,144	2.43%	\$3,260
88	346.400	Meters - Remote (ARBs)	\$0 \$0	2.43%	\$0 \$0
89	346.500	Meter Vault		2.43%	•
90	347.100	Meter Installations	\$1,036,448	2.43%	\$25,186 \$0
91	347.200	Meter Install - Other	\$0 \$050 576	2.43% 1.92%	\$0 \$18,424
92	348.000	Hydrants	\$959,576 \$0	2.00%	\$18,424 \$0
93	349.000	Other Transmission & Distribution Plant	\$15,659,680	2.00%	\$297,911
94		TOTAL TRANSMISSION & DIST. PLANT	\$15,059,060		\$257,511
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
					¢104.000
125		Total Depreciation	\$22,506,370		\$481,200

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

	A	8	2	2	<u> </u>	Ē	<u> </u>	H	J
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					1		£0
2	301.000	Organization	\$0 \$0	R-2 R-3	\$0 \$0	\$0 \$0	100.00% 100.00%	\$0 \$0	\$0 \$0
3 4	302.000 303.000	Franchises and Consents Miscellaneous Intangible Plant	\$0	R-4	\$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	\$0 \$5,347
8	311.000	Structures and Improvements - SSP	\$5,347 \$0	R-8 R-9	\$0 \$0	\$5,347 \$0	100.00% 100.00%	\$0 \$0	\$5,347
9 10	312.000 313.000	Collecting & Impounding Reservoirs Lake, River and Other Intakes	\$0	R-10	\$0	\$0	100.00%	\$0	\$0
10	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% 100.00%	\$0 \$0	\$0 \$0
15	316.200	Supply Mains - Central Plant	\$0 \$0	R-15 R-16	\$0 \$0	\$0 \$0	100.00%	\$0 \$0	\$0
16 17	316.300 316.400	Supply Mains - South Plant Supply Mains - Meramec Plant	\$0	R-10	\$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 \$38.703
22	321.000	Structures and Improvements - PP	\$38,703	R-22 R-23	\$0 \$0	\$38,703 \$0	100.00% 100.00%	\$0 \$0	\$38,703
23 24	321.100 321.200	S & I - Pumps (STL) S & I - Boosters	\$0 \$0	R-23 R-24	\$0	\$0	100.00%	\$0	\$0
24 25	321.200	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 \$0	-\$148,111 \$0	100.00% 100.00%	\$0 \$0	-\$148,111 \$0
30	325.100 325.200	Pumping Equipment - Pre '46	\$0 \$0	R-30 R-31	\$0	\$0	100.00%	\$0	\$0
31 32	325.200	Pumping Equipment - Post '46 Pumping Equipment - Booster	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33	326.000	Diesel Pumping Equipment	\$0	R-33	\$0	\$0	100.00%	\$0	\$0
34	326.100	Diesel Pumping Equipment - Stratman	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	326.200	Diesel Pumping Equip - Central	\$0	R-35	\$0	\$0	100.00%	\$0	\$0 \$0
36	327.000	Hydraulic Pumping Equipment	\$0	R-36	\$0	\$0	100.00% 100.00%	\$0 \$0	\$0 \$5,736
37	328.100	Other Pumping Equipment	\$5,736 \$0	R-37 R-38	\$0 \$0	\$5,736 \$0	100.00%	\$0	\$0
38 39	328.200	TD Pumping Equipment TOTAL PUMPING PLANT	-\$102,946	N-50	\$0	-\$102,946	100.00 //	\$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	\$0 \$0	100.00% 100.00%	\$0 \$0	\$0 \$0
44	331.200	S & I - Central 1 & 2 S & I - Central 3	\$0 \$0	R-44 R-45	\$0	\$0	100.00%	\$0	\$0
45 46	331.300 331.400	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	\$0 \$0
50	332.200	WT Equipment - Central 1 & 2	\$0 \$0	R-50 R-51	\$0 \$0	\$0 \$0	100.00% 100.00%	\$0 \$0	\$0
51 52	332.300 332.400	WT Equipment - Central 3 WT Equipment - South Plant	\$0	R-51 R-52	\$0	\$0	100.00%	\$0	\$0
52 53	332.500	WT Equipment - Meramec	\$0	R-53	\$0	\$0	100.00%	\$0	\$0
54	332.600	Other P/E Hand Equipment	\$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 \$10,676
59	341.000	Structures and Improvements - TDP	\$10,675	R-59	\$1 \$0	\$10,676 \$0	100.00% 100.00%	\$0 \$0	\$10,676
60 61	341.100 342.000	S & I - Spec Cross Distribution Reservoirs and Standpipes	\$0 \$220,882	R-60 R-61	\$0	\$220,882	100.00%	\$0	\$220,882
61 62	342.000	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

Accounting Schedule: 6 Sponsor: Keith Foster Date: 8/16/2008 Time: 12:46 PM Page: 1 of 2

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

Line	<u>A</u> Account	<u>B</u>	<u>C</u> Total	D Adjust	Ē	E As Adjusted	<u>g</u> Jurisdictional	H Jurisdictional	I MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
65	343.110	T & D Mains - 4" & Less	\$4,862	R-65	\$0 \$0	\$4,862 \$0	100.00% 100.00%	\$0 \$0	\$4,862 \$0
66	343.120	T & D Mains - AC 4" (STL)	\$0 \$0	R-66 R-67	\$0	\$0	100.00%	\$0	\$0
67 68	343.130 343.200	T & D Mains - Galv 1 (STL) T & D Mains - 6" to 8"	\$95,623	R-68	\$97	\$95,720	100.00%	\$0	\$95,720
69	343.210	Cl - 10" & Smaller - 1900 - 1928	\$0	R-69	\$0	\$0	100.00%	\$0	\$0
70	343.220	Cl - 10" & Smaller - 1929 - 1956	\$0	R-70	\$0	\$0	100.00%	\$0	\$0
71	343.230	Cl - 10" & Smaller - 1957 - 1993	\$0	R-71	\$0	\$0	100.00%	\$0	\$0
72	343.240	T & D Mains - DI 6-8" (STL)	\$0	R-72	\$0	\$0	100.00%	\$0	\$0
73		T & D Mains - DI 6-10" (TN)	\$0	R-73	\$0	\$0	100.00%	\$0 \$0	\$0 \$0
74		T & D Mains - PL 6-8" (STL)	\$0	R-74	\$0	\$0 \$93,127	100.00% 100.00%	\$0	\$93,127
75	343.300	T & D Mains - 10" to 16"	\$93,114 \$0	R-75 R-76	\$13 \$5	\$93,127	100.00%	\$0	\$50,127
76	343.310	T & D Mains - 18" & Greater	\$0	R-70	\$0	\$0	100.00%	\$0	\$0
77 78	343.320 343.330	Cl - 12" (STL)  Cl - 16" (STL)	\$0	R-78	\$0	\$0	100.00%	\$0	\$0
78	343.330	T & D Mains - DI 12 (STL)	\$0	R-79	\$0	\$0	100.00%	\$0	\$0
80		T & D Mains - DI 16 & Greater (STL)	\$0	R-80	\$0	\$0	100.00%	\$0	\$0
81		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 \$167,766
87		Meters - Others	\$167,766	R-87	\$0 \$0	\$167,766	100.00% 100.00%	\$0 \$0	\$167,760
88	346.400	Meters - Remote (ARBs)	\$0	R-88 R-89	\$0 \$0	\$0 \$0	100.00%	\$0	\$0
89	346.500	Meter Vault	\$0 \$162,427	R-89	\$0	\$162,427	100.00%	\$0	\$162,427
90	347.100	Meter Installations	\$162,427	R-91	\$0	\$0	100.00%	\$0	\$0
91 92	347.200 348.000	Meter Install - Other 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	040.000	TOTAL TRANSMISSION & DIST. PLANT	\$2,770,813		-\$82	\$2,770,731		\$0	\$2,770,731
95	·	GENERAL PLANT	1						
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 -\$6
99	390.200	S & I - Leasehold	\$0	R-99	-\$6	-\$6	100.00%	\$0 \$0	-56
100	390.300	S & I - AG	\$0	R-100	\$1 \$0	\$1 \$151	100.00% 100.00%	\$0	\$151
101	390.400	S&I-Misc	\$151 -\$23,519	R-101 R-102	\$264	-\$23,255	100.00%	\$62	-\$23,193
102	391.000	Office Furniture and Equipment Computer & Peripheral Equipment	\$4,238	R-102	\$2,364	\$6,602	100.00%	\$0	\$6,602
103 104	391.100 391.200	Computer Software	\$0	R-104	\$45,242	\$45,242	100.00%	\$0	\$45,242
104	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 \$0	\$1,959 \$34,338
112	.392.300	Trans Equip - Other	\$34,338		\$0	\$34,338 \$0	100.00% 100.00%	\$0	\$34,338
113	393.000	Stores Equipment	\$0	R-113 R-114	\$0 \$83	\$0 \$7,317	100.00%	\$0	\$7,317
114	394.000	Tools, Shop and Garage Equipment	\$7,234 \$0	R-114 R-115	\$0	\$0	100.00%	\$0	\$0
115	394.100 395.000	Tools, Shop & Garage - Other	\$12,380	R-116	\$0	\$12,380	100.00%	\$0	\$12,380
116 117	395.000	Laboratory Equipment	\$12,000	R-117	\$0	\$0	100.00%	\$0	\$0
117	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	L	I TOTAL DEPRECIATION RESERVE	\$3,956,069		\$53,822	\$4,009,891		\$62	\$4,009,953

Accounting Schedule: 6 Sponsor: Keith Foster Date: 8/16/2008 Time: 12:46 PM Page: 2 of 2

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

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<u>A</u> Reserve Adjustment	<u>B</u> Accumulated Depreciation Reserve	<u>C</u> Account	D E Total Adjustment Adjustment Amount Amount	<u>E</u> <u>G</u> Total Jurisdictional Adjustments Adjustments
Number	Adjustments Description	Number		
R-4	Miscellaneous Intangible Plant 1. To Include Corporate Allocation	303.000	\$4,189 \$4,189	\$0 \$0
R-42	Structures and Improvements - WTP	331.000	\$3	S0
	1. To Include Corporate Allocation		\$3	\$0
R-59	Structures and Improvements - TDP	341.000	51	
	1. To Include Corporate Allocation		\$1	\$0
R-64	Trans and Distr Mains - Not Classified	343.000	\$195	so so
	1. To Include Corporate Allocation		-\$195	\$0
R-68	T & D Mains - 6" to 8" 1. To Include Corporate Allocation	343.200	\$97 \$97	\$0 \$0
			\$13	SO
R-75	T & D Mains - 10" to 16" 1. To Include Corporate Allocation	343.300	\$13	\$0
<b>R-76</b>	T & D Mains - 18" & Greater	343.310	\$5	\$100 ct 10 million \$0
14-7 <b>4</b>	1. To Include Corporate Allocation		\$5	\$0
R-85	Meters - Bronze Case	346.100	34 -34	94 <sub>192</sub>
	1. To Include Corporate Allocation		-\$4	\$0
R-92	Hydrants	348.000	antimute-transmission states and s	So.
	1. To Include Corporate Allocation	* *	\$1	\$0
R-98	S&I-Office	390.100		\$0
	1. To Include Corporate Allocation		-\$1,974	\$0
R-99	S & I - Leasehold	390.200	ani kunasana kunasana ana sa	\$0 Accounting Schedule: 7
				Sponsor: Keith Foster Date: 8/16/2008 Time: 12:46 PM

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

		E C
A B C Reserve Adjustment Accumulated Depreciation Reserve Account Number Adjustments Description Number	Total nt Adjustment Adjustment	<u>F</u> <u>G</u> Total Jurisdictional Jurisdictional Adjustments Adjustments
1. To Include Corporate Allocation	-\$6	\$0
R-100 S-& I - AG 390.30	0	: 
1. To Include Corporate Allocation	\$1	. • <b>\$0</b>
R-102 Office Furniture and Equipment 391.00	0 m	\$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 391.10	0 \$2,364	\$0
1. To Include Corporate Allocation	\$2,364	\$0
R-104 Computer Software 391.20	0 \$45,242	SO SO
1. To Include Corporate Allocation	\$45,242	\$0
R-105 Computer Software • Personal 391.30	0. \$517	\$0
1. To Include Corporate Allocation	\$517	\$0 <sup>.</sup>
R-108 Other Office Equipment 391.60	0	
1. To Include Corporate Allocation	\$35	\$0
R-109 Trans Equip - Lt Duty Trucks 392.00	0 \$826	The state of the s
1. To Include Corporate Allocation	\$826	\$0
R-111 Trans Equip - Autos 392.20	0 \$1,959	\$0
1. To Include Corporate Allocation	\$1,959	\$0
R-114 Tools, Shop and Garage Equipment 394.00	0 <b>\$83</b>	50 States and a state of the st
1. To Include Corporate Allocation	\$83	\$0
	A	I Accounting Schedule: 7 Sponsor: Keith Foster Date: 8/16/2008

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

<u>A</u> Reserve	B	<u>C</u>	D	E Total	E	<u>G</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
R-119	Communication Equipment - Non Tele	397.000	and the second	\$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	11	-	\$53,822	J	\$62

Accounting Schedule: 7 Sponsor: Keith Foster Date: 8/16/2008 Time: 12:46 PM Page: 3 of 3

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

Line		<u>B</u> Test Year	<u>C</u> Revenue	<u>D</u> Expense	E Net Lag	E Factor	<u>G</u> CWC Req
Number	Description	Adj. Expenses	Lag	Lag	C - D	(Col E / 365)	BxF
1	OPERATION AND MAINT. EXPENSE						<b>*</b> • • • • • •
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 \$0
8	Purchased Water	\$0	42.40	42.45	-0.05	-0.000137	**
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
20	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
22	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
24 25	PSC Assessment	\$15,206	42.40	-31.63	74.03	0.202822	\$3,084
25	Gross Receipts Tax	\$0	26.01	47.37	-21.36	-0.058521	\$0
20	Sales Tax	\$0	0.00	8.12	-8.12	-0.022247	\$0
27	Missouri Primacy Fees	\$0	26.01	243.50	-217.49	-0.595863	\$0
20 29	TOTAL TAXES	\$238,164	20.01	243.00	-2111.45	-0.000000	-\$69,075
29	I TAL TAKES	φ230,104					<i>••••</i> ,•••
30	CWC REQ'D BEFORE RATE BASE OFFSETS						\$9,379
31	TAX OFFSET FROM RATE BASE	\$206 467	42.40	37.00	5.40	0.014795	\$4,830
32	Federal Tax Offset	\$326,467			5.40 -16.55	-0.045342	-\$2,326
33	State Tax Offset	\$51,302	42.40 0.00	58.95 0.00	-16.55	0.000000	-\$2,320
34	City Tax Offset	\$0					-\$91,284
	Interest Expense Offset	\$501,410	42.40	108.85	-66.45	-0.182055	-\$91,264 -\$88,780
36	TOTAL OFFSET FROM RATE BASE	\$879,179					-400,700
37	TOTAL CASH WORKING CAPITAL REQUIRED	1				l	-\$79,401

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

Line	A	<u>B</u> Total Test	<u>C</u> Test Year	D Test Year	Ē	E Total Company	<u>G</u> Jurisdictional	H MO Final Adj	I MO Juris.	<u>J</u> MO Juris.
Number	Category Description	Year	Labor	Non Labor	Adjustments	Adjusted	Adjustments	Jurisdictional	Labor	Non Labor
1	TOTAL OPERATING REVENUES	\$2,565,225	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	so	\$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										
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)	<ul> <li>See Note (1)</li> </ul>	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)
attiin an	1	L			<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	
16	NET OPERATING INCOME	\$492,407	\$0	\$0	<u>\$0</u>	\$383,271	\$481,884	\$865,155	\$0	\$0

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

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

.

	A	B	C	D	E	E	G	Н	1	J	K	L	M
Line Number	Account Number	Income Description	Test Year Total	Test Year Labor	Test Year Non Labor			Total Company			MO Final Adj	MO Adj.	MO Adj. Juris.
	Truttioci	and a medine Description	(D+E)	Labor	NOR LADOF	Number	Adjustments (From Adj. Sch.)	Adjusted (C+G)		Adjustments (From Adj. Sch.)	Jurisdictional (H x I) + J	Juris, Labor' L + N	Non Labor
Rev-1		OPERATING REVENUES	<u> </u>			I				( concerning contra		<u> </u>	
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 Rev-12	469.000 493.000	Miscellaneous Service Revenues	\$77,492			Rev-11		\$77,492	100.00%	\$1,053	\$78,545		
Rev-12		Other Water Revenue - Oper. Rev. TOTAL OPERATING REVENUES	\$0			Rev-12	-	\$0	100.00%	\$0	\$0		
1/46-12	· · · · · · · · · · · · · · · · · · ·	TOTAL OPERATING REVENUES	\$2,565,225			1.000		\$2,565,225		\$573,660	\$3,138,885		
1		SOURCE OF SUPPLY EXPENSES				ļ					)		)
2	600.000	Supervision & Engineering Oper SS	\$0	\$0	so	E-2	\$0	\$0	100.00%	\$0			
3	601.000	Labor & Exp Oper - Labor & Misc	\$5,264	\$2.898	\$2,366	E-3	\$385	\$5,649	100.00%	\$0 \$0	\$0 \$5,649	\$0 \$3,283	\$0
4	602.000	Purchased Water	\$0	\$0	\$2,500	E-4	\$0	\$0,549	100.00%	\$0	\$5,649	\$3,283 \$0	\$2,366 \$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	\$92,905
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	so
9	611.000	Structures & Improvments Mtce	\$0	\$0	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10	612.000	Collect & Impound Reseviors Mtce	\$0	\$0	\$0	E-10	\$0	\$0	100.00%	\$0	\$0	\$0	\$0.
11	613.000	Lake, River & Other Intakes Mtce	\$0	\$0	\$0	E-11	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
12	614.000	Wells & Springs Mtce	\$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 15	616.000	Supply Mains Mtce	\$0	\$0	\$0	E-14	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
15	617.000	Misc Plant Mtce - Labor & Mtce TOTAL SOURCE OF SUPPLY EXPENSES	\$8,340	\$0	\$8,340	E-15	\$0	\$8,340	100.00%	\$0	\$8,340	\$0	\$8,340
10		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	1										
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	ŝo	\$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	-	100.00%				
31	641.000	Chemicals - WTE	\$28,965	\$4	\$0 \$28,965	E-30 E-31	\$0 \$1,809	\$4 \$30,774	100.00%	\$0	\$4	\$4	\$0
32	642.000	Operation Labor & Expenses - WTE	\$30,521	\$22,354	\$20,965	E-31 E-32	\$1,809	\$30,774	100.00%	\$0 \$0	\$30,774	\$0	\$30,774
33	643.100	Misc Expenses - Fuel & Power	\$36,054	\$22,354	\$36,054	E-32 E-33	\$4,839	\$33,489 \$40,893	100.00%	\$0 \$0	\$33,489 \$40,893	\$25,322	\$8,167
34	643.200	Misc Expenses - Waste Disposal	\$00,034	\$0	\$0	E-33	\$4,039	\$40,853	100.00%	\$0	\$40,893	\$0 \$0	\$40,893
35	643,300	Misc Operation Expense	\$5,772	\$0	\$5,772	E-35	\$0	\$5,772	100.00%	\$0	\$5,772	\$0 \$0	\$0 \$5,772
36	644.000	Rents - WTE	\$0	50	\$0	E-36	so	\$0	100.00%	\$0	\$0,772	\$0 \$0	\$5,772
			· •-										

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1	A .	B	<u>C</u> .,	D	<u>E</u>	<u>F</u> (* -	<u> </u>	<u>H</u>	<u> </u>	<u> </u>	<u>K</u>	L.	M
Line Number	Account	Income Description	Test Year Total	Test Year Labor	Test Year Non Labor	Adjust. Number	Total Company Adjustments			Jurisdictional Adjustments	MO Final Adj		MO Adj. Juris. Non Labor
Nullinos.	inditioet		(D+E)	Labor -	NULLERO	number	(From Adi, Sch.)	(C+G)		(From Adi. Sch.)	(H x I) + J	L+M	
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 57	676.000	Meters - Labor & Mtce	\$2,268	\$2,268	\$0	E-56	\$298	\$2,566	100.00%	\$0 \$0	\$2,566	\$2,566	\$0
57 58	677.000 678.000	Hydrants - Labor & Mtce	\$7,859	\$6,687	\$1,172	E-57 E-58	\$888 \$18.019	\$8,747 \$126,425	100.00%	\$0 \$0	\$8,747 \$126,425	\$7,575	\$1,172
58 59	6/8.000	Misc Plant Mtce - Labor & Mtce TOTAL TRANSMISSION & DIST, EXPENSES	\$108,406 \$319,486	\$0 \$189,091	<u>\$108,406</u> \$130,395	E-38	\$18,019 \$43,439	\$362,925	100.00%	\$0	\$362,925	\$0	<u>\$126,425</u> \$154,990
55		TOTAL TRANSMISSION & DIST. EXPENSES	\$319,400	\$109,091	\$130,395		\$43,439	\$362,929		φu	\$302,923	\$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	1	\$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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	A	. В	<u>c</u>	D	E	۰E	G	<u>H</u>	1	7	K	L.	M
Line Number	Account Number	Income Description	Test Year Total	Test Year Labor	Test Year Non Labor	Adjust. Number	Adjustments	Total Company . Adjusted	Allocations	Adjustments	MO Final Adj Jurisdictional	MO Adj. Juris, Labor	MO Adj. Juris. Non Labor
	4.		(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + N	
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
446								A450.002		to 10 000	A4 404 500		
116		NET INCOME BEFORE TAXES	\$568,173					\$459,037		\$642,826	\$1,101,863		
117		INCOME TAXES	ļ			l	}	ł	1				
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			1		\$0		\$207,189	\$207,189		
120		DEFERRED INCOME TAXES				Į	1		l	.			l
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		
				ŀ	L	L	L		1			1	1
124		NET OPERATING INCOME	\$492,407					\$383,271		\$481,884	\$865,155		

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

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<u>A</u> Income	B	<u>C</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional		<u>I</u> Jurisdictional
Adj. Number	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments Total	Adjustment Labor	Adjustment Non Labor	Adjustments Total
Rev-2	Residential	461.100	\$0	\$0	\$0	\$0	\$309,401	\$309,40
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$309,401	
	2. To Normalize & Annualize Revenue		\$0	\$0		\$0	\$0	
Rev-3	Commercial 2	461.200	\$0	\$0	\$0	\$0	\$152,289	\$152,28
	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	\$13,48
	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	\$12,22
1164-3		+62.000		•				<b>₽12;22</b>
	2. To Normalize Revenues (Boateng)		\$0	\$0		\$0	\$12,228	
Rev-7	Public Authorities	464.000	\$0	\$0	\$0	\$0	\$53,586	\$53,58
	1. To Normalize Revenues (Boateng)		\$0	\$0		\$0	\$53,586	
				<b>\$</b> 0			,	
Rev-8	Sales for Resale	466.000	\$0	\$0	\$0	\$0	\$44,409	\$44,40
	1. To Normalize Revenues (Boateng)		\$0	\$0		\$0	Actor Actor	Schedule: 10
							Sponsor: Pau Da	IR. Harrison te: 8/16/2008

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<u>A</u> Income Adj, Number	B Income Adjustment Description	<u>C</u> Account Number	D Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	E Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	H İ Jurisdictional Jurisdictional Adjustment Adjustments Non Labor Total
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	<b>\$0</b> Accounting Schedule: 10 Sponsor: Paul R. Harrison
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A Income Adj. Number	B Income Adjustment Description	<u>C</u> Account Number	D Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	E Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	L Jurisdictional Adjustments Total
	Operation Labor & Expenses - WTE	642.000	\$2,968	S0	\$2,968	\$0	S0	SO
L-02	1. To Annualize Payroll (Eaves)	042.000	\$2,968	\$0 \$0	\$2, <b>300</b>	<b>\$0</b> \$0	\$0 \$0	φυ
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	
			ł			l		Schedule: 10

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<u>A</u> Income Adj.	B	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>E</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	L Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	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	665.200	\$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 Payroli (Eaves)		\$298	\$0		\$0	\$0	
E-57	Hydrants - Labor & Mtce	677.000	\$888	\$0	\$888	\$0	Account Ag	Schedule: 10 <b>\$0</b>
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A B Income Adj: Number Income Adjustment Description	<u>C</u> Account Number	D 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>]</u> Jurisdictional Adjustments Total
1. To Annualize Payroll (Eaves)		\$888	\$0		\$0	\$0	
E-58 Misc Plant Mice - Labor & Mice	678.000	<b>\$0</b> \$0	\$18,019 \$18,019	\$18,019	\$0 \$0	\$0. \$0	\$(
E-62 Meter Reading Expenses - Labor & Misc 1. To Annualize Payroll (Eaves)	902.100	\$4,511 \$4,511	<b>\$0</b> \$0	\$4,511	\$0 \$0	<b>\$0</b> \$0	St.
E-64 Cust Rec & Collection Exp - Labor & Acctg	903.000	\$445 \$445	\$5,156 \$0	\$5,601	\$0 \$0	<b>\$0</b> \$0	
2. To Annualize Postage Expense (Foster) E-65 Uncollectible Accounts - CAE	904.000	\$0 \$0	\$5,156 \$396	\$396	\$0 \$0	\$0 \$0	50 St
1. To Annualize Uncollectibe Accounts (Boateng) E-66 Misc Cust Accts Exp - Labor & Acctg	905.100	\$0 \$537	\$396 \$0	\$537	\$0 \$0	\$0 \$0	S
1. To Annualize Payroll (Eaves)	500.100	\$537	\$0 \$0	QUUI	\$0	\$0	•
E-67 Misc Cust Accts Exp - Fuel & Power 1. To Annualize Fuel & Power Expense (Foster)	905.200	\$0 \$0	\$149 \$149	\$149	\$0 \$0	\$0 \$0	S
						Accounting Sponsor: Pau	Schedule: 10 I R. Harrison

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A Income Adj.	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	E Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>]</u> Jurisdictional Adjustments
Number         Income Adjustment Description           E-76         Admin. & General Salaries	Number 920.000	Labor \$2,697	Non Labor \$0	Total \$2,697	Labor \$0	Non Labor \$0	Total \$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	SO
	521.100			¥233			
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	
						\$0	
2. To Adjust Corporate Svc Company Mgt Fees (PRH)		\$0	\$0		-\$53,776		
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	SO	\$0	\$0
	323.300	φ <b>υ</b>	005129-	-92,300		•-	Schedule: 10

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<u>A</u> Income Adj.	B	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>E</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment		<u>I</u> Iurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	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
							¢.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	₹; <b>\$</b> (
	1. To Remove Benefits Related to Lobbying (Bolin)		-\$140	\$0		\$0	\$0	
			¢4.450	¢.0			. <b>*</b> 0	
	2. To Annualize OPEB Expense (Eaves)		\$4,150	· \$0		\$0	\$0	
	and a second				-			
E-90	Franchise Requirements	927.000	\$0	\$446	\$446	\$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	\$
				<b>*</b>			<b>A-</b>	
r	1. To Adjust Rate Case Expense (Eaves)		\$0	-\$660		\$0	\$0	
E-93	Goodwill Advertising Exp	930.100	\$0	-\$125	-\$125	\$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	\$
	1. To Annualize Transportation Expense (Eaves)		\$0	-\$1,727		\$0	\$0	
	2. To Remove Lobbying Expense (Bolin)		-\$311	\$0		\$0	\$0	
			l				Accounting S	
							Sponsor: Paul	R. Harrison 8/16/2008

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<u>A</u> Income Adj.	B	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictional Adjustments
Number		Number	Labor	Non Labor	Total	Labor	Non Labor	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	-\$61,45
	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	\$I
	1. To Annualize PSC Assessment (Bolin)		\$0	\$3,913		\$0	\$0	
E-108	Property Taxes		\$0	\$32,980	\$32,980	\$0	\$0	\$1
	1. To Annualize Property Tax Expense (Foster)		\$0	\$32,980		\$0	\$0	
E-109	FICA		-\$81	\$0	-\$81	\$0	\$0	\$
I		1					Accounting	Schedule: 10

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<u>A</u> Income Adj. Number	B Income Adjustment Description	<u>C</u> Account Number	D Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	E Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	<u>l</u> Jurisdictional Adjustments Total
itteringer	1. To Remove Payroll Tax Related to Lobbying (Bolin)		-\$81	\$0	i Otal	\$0	\$0	TULAI
E-118	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	\$207,189	\$207,189
		403.000			φu			
	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

\*

Accounting Schedule: 10 Sponsor: Paul R. Harrison Date: 8/16/2008 Time: 12:46 PM Page: 9 of 9

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

Line Number	Description	<u>B</u> Percentage Rate	<u>C</u> Test Year	D 7.52% • Return	E 7.73% Return	E 7.95% Return
1	NET OPERATING INCOME		\$865,155	\$1,107,404	\$1,138,926	\$1,170,595
2 3	ADD TO NET OPERATING INCOME Current Income Taxes		\$207,189	\$358,128	\$377,769	\$397,501
3 4	Deferred Income Taxes from Inc. Statement		<i>\$201,100</i>	<i>4000,120</i>	<i><i>woiiiiioo</i></i>	<i><b>4</b>001,001</i>
5	Deferred Income Tax Expense		\$29,519	\$29,519	\$29,519	\$29,519
6	ITC Amortization		\$0	<u>\$0</u>	\$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					A 4 4 0 <b>7</b> 4 0
9	Book Depreciation Expense		\$419,749	\$419,749	\$419,749	\$419,749
10	Misc. Non-deductible Expenses		\$525	\$525	<u>\$525</u> \$420,274	<u>\$525</u> \$420,274
11	TOTAL ADD TO NET INCOME BEFORE TAXES	1	\$420,274	\$420,274	\$420,274	<b>#</b> 420,274
12 13	SUBT. FROM NET INC. BEFORE TAXES	3.4040%	\$501,410	\$501,410	\$501,410	\$501,410
	· · ·	0.4040 //	\$419,749	\$419,749	\$419,749	\$419,749
14	Tax Straight-Line Depreciation		-			\$61,265
15	Excess Tax Depreciation	Ļ	\$61,265	\$61,265	\$61,265	\$982,424
16	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$982,424	\$982,424	\$982,424	\$902,424
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 \$981,483
22	Federal Taxable Income - Fed. Inc. Tax	25 0000/	\$511,576	\$884,266	\$932,762 \$326,467	\$981,483 \$343,519
23	Federal Income Tax at the Rate of	35.000%	\$179,052	\$309,493	\$320,407	\$3 <del>4</del> 0,019
24	PROVISION FOR MO. INCOME TAX					
25	Net Taxable Income - MO. Inc. Tax		\$539,713	\$932,901	\$984,064	\$1,035,465 \$171,760
26	Deduct Federal Income Tax at the Rate of	50.000%	\$89,526 \$0	\$154,747 \$0	\$163,234 \$0	\$171,780 \$0
27	Deduct City Income Tax - MO. Inc. Tax Missouri Taxable Income - MO. Inc. Tax		\$450,187	\$778,154	\$820,830	\$863,705
28 29	Missouri Income Tax at the Rate of	6.250%	\$28,137	\$48,635	\$51,302	\$53,982
		0.200 //	•===	••••••		
30	PROVISION FOR CITY INCOME TAX		\$539,713	\$932,901	\$984,064	\$1,035,465
31	Net Taxable Income - City Inc. Tax Deduct Federal Income Tax - City Inc. Tax		\$179,052	\$309,493	\$326,467	\$343,519
32 33	Deduct Pederal 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	<u>\$0</u>	<u>\$0</u> \$397,501
40	TOTAL SUMMARY OF CURRENT INCOME TAX		\$207,189	\$358,128	\$377,769	\$397,501
41	DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
42	Deferred Investment Tax Credit Deferred Income Tax		\$0 \$29,519	\$29,519	\$29,519	\$29,519
43 44	Deferred Income Tax		\$29,519	\$23,313	\$0	\$0
44 45	Amort of Deferred Tax Depreciation		\$0	\$0	\$0	\$0
45	Amort of Repair Allowance		\$0	\$0	\$0	\$0
40	Amort of Deferred ITC		\$0	\$0	\$0	\$0
48	Deferred Unbilled		\$0	\$0	\$0	\$0
49	TOTAL DEFERRED INCOME TAXES	1	\$29,519	\$29,519	\$29,519	\$29,519

Accounting Schedule: 11 Sponsor: Paul R. Harrison Date: 8/16/2008 Time: 12:46 PM

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

Line Number	<u>B</u> Percentage Rate	<u>C</u> Test Year	D 7.52% Return	E E 7.73% 7:95% Return Return
P50 TOTAL INCOME TAX		\$236,708	\$387,647	\$407,288 \$427,020

Accounting Schedule: 11 Sponsor: Paul R. Harrison Date: 8/16/2008 Time: 12:46 PM Page: 2 of 2

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

Δ.		B	<u>C</u> Percentage of Total	<u>D</u> Embedded	<u>E</u> Weighted Cost of	E Weighted Cost of	<u>G</u> Weighted Cost of
Line Number	Description	Dollar Amount	Capital Structure	Cost of Capital	Capital 9.60%	Capital 10.10%	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%	<u> </u>	7.947%
8	PreTax Cost of Capital				<u>10.</u> 081%	10.429%	10.778%

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

Feeder Description	Annualized Customers	B Total Customer Bills	C Annual Customer Charge Revenues	E Arinualized Water Usage	E Annualized Volumetric Revenues	E 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	<u> </u>	0	\$0	0	\$0	\$0
Total Revenue Feeders	6,820	81,774	\$774,708	597,182,345	\$1,600,200	\$2,374,908

Accounting Schedule: 9-1 Sponsor: Kofi A. Boateng Date: 8/16/2008 Time: 12:53 PM Page: 1 of 1

#### Missouri - American Water Company Case No. WR-2008-0311 Warrensburg 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	<u>C</u> Annual Customer Charge Revenues	D Annualized Water Usage	E Annualized Volumetric Revenues	E Total 2: 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

Accounting Schedule: 9-2 Kofi A. Boateng Date: 8/16/2008 Time: 12:53 PM Page: 1 of 1

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

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Line Numbe		Annualized Customers	C Bills Per Year	D Total Customer Bills B*C	E Customer Charge	E Annual Customer Charge Revenues D * E	G Annual Water Usage Per Customer	<u>H</u> Annualized Water Usage (B*G)	<u>l</u> Volmetric Rate per Gallons in J	J Gallons Per Volumetric Rate	<u>K</u> 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	Ō	0	0.0000	Ō	\$0
4	1"	22	12	264	\$15.83	\$4,179	Ō	0	0.0000	Ō	\$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

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

Meter Size	B Annualized Customers	C Bills Per Year	B Total Customer Bills	<u>C</u> Annual Customer Charge Revenues	D Annualized Water Usage	E Annualized Volumetric Revenues	E Total Annualized Revenues
5/8"	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

Accounting Schedule: 9-3 Kofi A. Boateng Date: 8/16/2008 Time: 12:53 PM Page: 1 of 1

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

Line Numbe	A Méter Size	<u>B</u> Annualized Customer <del>s</del>	C Bills Per Year	D Total Customer Bills B * C	E Customer Charge	E Annual Customer Charge Revenues D*E	<u>G</u> Annual Water Usage Per Customer	<u>H</u> Annualized Water Usage (B*G)	l Volmetric Rate per Gallons in J	<u>J</u> Gallons Per Volumetric Rate	<u>K</u> Annualized Volumetric Revenues (B*G*I)/J
1	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	<b>1"</b> ··	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. <del>9</del> 4	\$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

Accounting Schedule: 9-3 Sponsor: Kofi A. Boateng Date: 8/16/2008 Time: 12:53 PM Page: 1 of 1

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#### 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

Meter Size	B Annualized Customers	C Bills Per Year	<u>B</u> Total Customer Bills	<u>C</u> Annual Customer Charge Revenues	D Annualized Water Usage	E Annualized Volumetric Revenues	E Total Annualized Revenues
5/8"	4	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

Accounting Schedule: 9-3 Kofi A. Boateng Date: 8/16/2008 Time: 12:53 PM Page: 1 of 1

#### 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

Line Numbe		<u>B</u> Annualized Customers	C Bills Per Year	D Total Customer Bills B * C	E Customer Charge	E Annual Customer Charge Revenues D * E	<u>G</u> Annual Water Usage Per Customer	<u>H</u> Annualized Water Usage (B*G)	Volmetric Rate per Gallons in J	<u>J</u> Gallons Per Volumetric Rate	<u>K</u> 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			218		\$8 295		29 807 000			\$61.811

Accounting Schedule: 9-3 Sponsor: Kofi A. Boateng Date: 8/16/2008 Time: 12:53 PM Page: 1 of 1