

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

Jefferson City, Missouri

August 2008

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

Line Number	A Description	B 7.52% Return	C 7.73% Return	D 7.95% Return
1	Net Orig Cost Rate Base	\$1,174,899	\$1,174,899	\$1,174,899
2	Rate of Return	7.52%	7.73%	7.95%
3	Net Operating Income Requirement	\$88,329	\$90,843	\$93,369
4	Net Income Available	-\$48,920	-\$48,920	-\$48,920
5	Additional Net Income Required	\$137,249	\$139,763	\$142,289
6	Income Tax Requirement			
7	Required Current Income Tax	\$33,304	\$34,869	\$36,443
8	Current Income Tax Available	\$0	\$0	\$0
9	Additional Current Tax Required	\$33,304	\$34,869	\$36,443
10	Revenue Requirement	\$170,553	\$174,632	\$178,732
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$17,624	\$17,624	\$17,624
12	Gross Revenue Requirement	\$188,177	\$192,256	\$196,356

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

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$1,455,433
2	Less Accumulated Depreciation Reserve		\$228,962
3	Net Plant In Service		\$1,226,471
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$3,308
6	Materials & Supplies		\$296
7	Prepayments		\$2,113
8	OPEB Tracker Asset		\$2,231
9	TOTAL ADD TO NET PLANT IN SERVICE		\$7,948
10	SUBTRACT FROM NET PLANT		
11	Federal Tax Offset	-1.4795%	-\$446
12	State Tax Offset	4.5342%	\$215
13	City Tax Offset	0.0000%	\$0
14	Interest Expense Offset	18.2055%	\$7,281
15	Contribution In Aid of Construction		\$14,072
16	Customer Advances		\$0
17	Customer Deposits		\$0
18	Deferred Income Taxes		\$0
19	Pension Tracker Liability		\$416
20	Accrued Pension Liability		\$8,991
21	Tank Painting Tracker		\$28,991
22	TOTAL SUBTRACT FROM NET PLANT		\$59,520
23	Total Rate Base		\$1,174,899

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$302	\$302	100.00%	\$0	\$302
3	302.000	Franchises and Consents	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Miscellaneous Intangible Plant	\$0	P-4	\$466	\$466	100.00%	\$0	\$466
5		TOTAL PLANT INTANGIBLE	\$0		\$768	\$768		\$0	\$768
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights - SSP	\$0	P-7	\$0	\$0	100.00%	\$0	\$0
8	311.000	Structures and Improvements - SSP	\$0	P-8	\$0	\$0	100.00%	\$0	\$0
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	\$725,966	P-11	\$0	\$725,966	100.00%	\$0	\$725,966
12	315.000	Infiltration Galleries and Tunnels	\$0	P-12	\$0	\$0	100.00%	\$0	\$0
13	316.000	Supply Mains	\$0	P-13	\$0	\$0	100.00%	\$0	\$0
14	316.100	Supply Mains - Other	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15	316.200	Supply Mains - Central Plant	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16	316.300	Supply Mains - South Plant	\$0	P-16	\$0	\$0	100.00%	\$0	\$0
17	316.400	Supply Mains - Meramec Plant	\$0	P-17	\$0	\$0	100.00%	\$0	\$0
18	317.000	Other Water Source Plant	\$0	P-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL SOURCE OF SUPPLY PLANT	\$725,966		\$0	\$725,966		\$0	\$725,966
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	\$0	P-22	\$0	\$0	100.00%	\$0	\$0
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	\$0	P-26	\$0	\$0	100.00%	\$0	\$0
27	323.200	Power Generation Equip Other	\$0	P-27	\$0	\$0	100.00%	\$0	\$0
28	324.000	Steam Pumping Equipment	\$0	P-28	\$0	\$0	100.00%	\$0	\$0
29	325.000	Electric Pumping Equipment	\$124,778	P-29	\$0	\$124,778	100.00%	\$0	\$124,778
30	325.100	Pumping Equipment - Pre '46	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31	325.200	Pumping Equipment - Post '46	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	325.300	Pumping Equipment - Booster	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33	326.000	Diesel Pumping Equipment	\$0	P-33	\$0	\$0	100.00%	\$0	\$0
34	326.100	Diesel Pumping Equipment - Stratman	\$0	P-34	\$0	\$0	100.00%	\$0	\$0
35	326.200	Diesel Pumping Equip - Central	\$0	P-35	\$0	\$0	100.00%	\$0	\$0
36	327.000	Hydraulic Pumping Equipment	\$0	P-36	\$0	\$0	100.00%	\$0	\$0
37	328.100	Other Pumping Equipment	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38	328.200	TD Pumping Equipment	\$0	P-38	\$0	\$0	100.00%	\$0	\$0
39		TOTAL PUMPING PLANT	\$124,778		\$0	\$124,778		\$0	\$124,778
40		WATER TREATMENT PLANT							
41	330.000	Land and Land Rights - WTP	\$0	P-41	\$0	\$0	100.00%	\$0	\$0
42	331.000	Structures and Improvements - WTP	\$2,244	P-42	\$64	\$2,308	100.00%	\$0	\$2,308
43	331.100	S & I - North Plant	\$0	P-43	\$0	\$0	100.00%	\$0	\$0
44	331.200	S & I - Central 1 & 2	\$0	P-44	\$0	\$0	100.00%	\$0	\$0
45	331.300	S & I - Central 3	\$0	P-45	\$0	\$0	100.00%	\$0	\$0
46	331.400	S & I - South Plant	\$0	P-46	\$0	\$0	100.00%	\$0	\$0
47	331.500	S & I - Meramec	\$0	P-47	\$0	\$0	100.00%	\$0	\$0
48	332.000	WT Equipment-Non-Media	\$20,791	P-48	\$0	\$20,791	100.00%	\$0	\$20,791
49	332.100	WT Equipment - North Plant	\$0	P-49	\$0	\$0	100.00%	\$0	\$0
50	332.200	WT Equipment - Central 1 & 2	\$0	P-50	\$0	\$0	100.00%	\$0	\$0
51	332.300	WT Equipment - Central 3	\$0	P-51	\$0	\$0	100.00%	\$0	\$0
52	332.400	WT Equipment - South Plant	\$0	P-52	\$0	\$0	100.00%	\$0	\$0
53	332.500	WT Equipment - Meramec	\$0	P-53	\$0	\$0	100.00%	\$0	\$0
54	332.600	Other P/E Hand Equipment	\$0	P-54	\$0	\$0	100.00%	\$0	\$0
55	332.700	Equipment Filter Media	\$0	P-55	\$0	\$0	100.00%	\$0	\$0
56		TOTAL WATER TREATMENT PLANT	\$23,035		\$64	\$23,099		\$0	\$23,099
57		TRANSMISSION & DIST. PLANT							
58	340.000	Land and Land Rights - TDP	\$65,000	P-58	-\$32	\$64,968	100.00%	\$0	\$64,968
59	341.000	Structures and Improvements - TDP	\$2,001	P-59	\$20	\$2,021	100.00%	\$0	\$2,021
60	341.100	S & I - Spec Cross	\$0	P-60	\$0	\$0	100.00%	\$0	\$0
61	342.000	Distribution Reservoirs and Standpipes	\$0	P-61	\$9	\$9	100.00%	\$0	\$9
62	342.100	Rsvr & Standpipe - Elev	\$23,639	P-62	\$0	\$23,639	100.00%	\$0	\$23,639
63	342.200	Rsvr & Standpipe - Ground	\$0	P-63	\$0	\$0	100.00%	\$0	\$0

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
64	343.000	Trans and Distr Mains - Not Classified	\$0	P-64	\$0	\$0	100.00%	\$0	\$0
65	343.110	T & D Mains - 4" & Less	\$50,309	P-65	\$0	\$50,309	100.00%	\$0	\$50,309
66	343.120	T & D Mains - AC 4" (STL)	\$0	P-66	\$0	\$0	100.00%	\$0	\$0
67	343.130	T & D Mains - Galv 1 (STL)	\$0	P-67	\$0	\$0	100.00%	\$0	\$0
68	343.200	T & D Mains - 6" to 8"	\$169,994	P-68	\$2,381	\$172,375	100.00%	\$0	\$172,375
69	343.210	CI - 10" & Smaller - 1900 - 1928	\$0	P-69	\$0	\$0	100.00%	\$0	\$0
70	343.220	CI - 10" & Smaller - 1929 - 1956	\$0	P-70	\$0	\$0	100.00%	\$0	\$0
71	343.230	CI - 10" & Smaller - 1957 - 1993	\$0	P-71	\$0	\$0	100.00%	\$0	\$0
72	343.240	T & D Mains - DI 6-8" (STL)	\$0	P-72	\$0	\$0	100.00%	\$0	\$0
73	343.250	T & D Mains - DI 6-10" (TN)	\$7,101	P-73	\$0	\$7,101	100.00%	\$0	\$7,101
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"	\$0	P-75	\$272	\$272	100.00%	\$0	\$272
76	343.310	T & D Mains - 18" & Greater	\$0	P-76	\$137	\$137	100.00%	\$0	\$137
77	343.320	CI - 12" (STL)	\$0	P-77	\$0	\$0	100.00%	\$0	\$0
78	343.330	CI - 16" (STL)	\$0	P-78	\$0	\$0	100.00%	\$0	\$0
79	343.340	T & D Mains - DI 12 (STL)	\$0	P-79	\$0	\$0	100.00%	\$0	\$0
80	343.350	T & D Mains - DI 16 & Greater (STL)	\$0	P-80	\$0	\$0	100.00%	\$0	\$0
81	343.360	T & D Mains - LJ 20 (STL)	\$0	P-81	\$0	\$0	100.00%	\$0	\$0
82	343.370	T & D Mains - PL 6-12 (STL)	\$0	P-82	\$0	\$0	100.00%	\$0	\$0
83	344.000	Fire Mains	\$0	P-83	\$0	\$0	100.00%	\$0	\$0
84	345.000	Services	\$51,736	P-84	\$0	\$51,736	100.00%	\$0	\$51,736
85	346.100	Meters - Bronze Case	\$48,898	P-85	\$0	\$48,898	100.00%	\$0	\$48,898
86	346.200	Meters - Plastic Case	\$0	P-86	\$0	\$0	100.00%	\$0	\$0
87	346.300	Meters - Others	\$10,601	P-87	\$0	\$10,601	100.00%	\$0	\$10,601
88	346.400	Meters - Remote (ARBs)	\$0	P-88	\$0	\$0	100.00%	\$0	\$0
89	346.500	Meter Vault	\$47	P-89	\$0	\$47	100.00%	\$0	\$47
90	347.100	Meter Installations	\$46,023	P-90	\$0	\$46,023	100.00%	\$0	\$46,023
91	347.200	Meter Install - Other	\$0	P-91	\$0	\$0	100.00%	\$0	\$0
92	348.000	Hydrants	\$26,531	P-92	\$8	\$26,539	100.00%	\$0	\$26,539
93	349.000	Other Transmission & Distribution Plant	\$0	P-93	\$0	\$0	100.00%	\$0	\$0
94		TOTAL TRANSMISSION & DIST. PLANT	\$501,880		\$2,795	\$504,675		\$0	\$504,675
95		GENERAL PLANT							
96	389.000	Land and Land Rights - GP	\$0	P-96	\$0	\$0	100.00%	\$0	\$0
97	390.000	S & I - Store, Shop & Garage	\$0	P-97	\$0	\$0	100.00%	\$0	\$0
98	390.100	S & I - Office	\$0	P-98	\$0	\$0	100.00%	\$0	\$0
99	390.200	S & I - Leasehold	\$0	P-99	\$0	\$0	100.00%	\$0	\$0
100	390.300	S & I - AG	\$0	P-100	\$15	\$15	100.00%	\$0	\$15
101	390.400	S & I - Misc	\$10	P-101	\$0	\$10	100.00%	\$0	\$10
102	391.000	Office Furniture and Equipment	\$0	P-102	\$213	\$213	100.00%	\$257	\$470
103	391.100	Computer & Peripheral Equipment	\$41,290	P-103	\$3,426	\$44,716	100.00%	\$0	\$44,716
104	391.200	Computer Software	\$0	P-104	\$9,726	\$9,726	100.00%	\$0	\$9,726
105	391.300	Computer Software - Personal	\$0	P-105	\$189	\$189	100.00%	\$0	\$189
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	\$12	\$12	100.00%	\$0	\$12
109	392.000	Trans Equip - Lt Duty Trucks	\$0	P-109	\$65	\$65	100.00%	\$0	\$65
110	392.100	Trans Equip - Hvy Duty Trucks	\$0	P-110	\$0	\$0	100.00%	\$0	\$0
111	392.200	Trans Equip - Autos	\$0	P-111	\$240	\$240	100.00%	\$0	\$240
112	392.300	Trans Equip - Other	\$0	P-112	\$0	\$0	100.00%	\$0	\$0
113	393.000	Stores Equipment	\$0	P-113	\$0	\$0	100.00%	\$0	\$0
114	394.000	Tools, Shop and Garage Equipment	\$7,125	P-114	\$108	\$7,233	100.00%	\$0	\$7,233
115	394.100	Tools, Shop & Garage - Other	\$0	P-115	\$0	\$0	100.00%	\$0	\$0
116	395.000	Laboratory Equipment	\$0	P-116	\$0	\$0	100.00%	\$0	\$0
117	395.100	Laboratory Equipment - Other	\$0	P-117	\$0	\$0	100.00%	\$0	\$0
118	396.000	Power Operated Equipment	\$0	P-118	\$0	\$0	100.00%	\$0	\$0
119	397.000	Communication Equipment - Non Tele	\$9,953	P-119	\$61	\$10,014	100.00%	\$0	\$10,014
120	397.100	Remote Control & Instrument	\$0	P-120	\$0	\$0	100.00%	\$0	\$0
121	397.200	Communication Equip - Tele	\$0	P-121	\$56	\$56	100.00%	\$0	\$56
122	398.000	Miscellaneous Equipment	\$3,384	P-122	\$17	\$3,401	100.00%	\$0	\$3,401
123	399.000	Other Tangible Equipment	\$0	P-123	\$0	\$0	100.00%	\$0	\$0
124		TOTAL GENERAL PLANT	\$61,762		\$14,128	\$75,890		\$257	\$76,147
125		TOTAL PLANT IN SERVICE	\$1,437,421		\$17,755	\$1,455,176		\$257	\$1,455,433

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

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-2	Organization	301.000		\$302		\$0
	1. To Include Corporate Allocation		\$302		\$0	
P-4	Miscellaneous Intangible Plant	303.000		\$466		\$0
	1. To Include Corporate Allocation		\$466		\$0	
P-42	Structures and Improvements - WTP	331.000		\$64		\$0
	1. To Include Corporate Allocation		\$64		\$0	
P-58	Land and Land Rights - TDP	340.000		-\$32		\$0
	1. To Include Corporate Allocation		-\$32		\$0	
P-59	Structures and Improvements - TDP	341.000		\$20		\$0
	1. To Include Corporate Allocation		\$20		\$0	
P-61	Distribution Reservoirs and Standpipes	342.000		\$9		\$0
	1. To Include Corporate Allocation		\$9		\$0	
P-68	T & D Mains - 6" to 8"	343.200		\$2,381		\$0
	1. To Include Corporate Allocation		\$2,381		\$0	
P-75	T & D Mains - 10" to 16"	343.300		\$272		\$0
	1. To Include Corporate Allocation		\$272		\$0	
P-76	T & D Mains - 18" & Greater	343.310		\$137		\$0
	1. To Include Corporate Allocation		\$137		\$0	
P-92	Hydrants	348.000		\$8		\$0
	1. To Include Corporate Allocation		\$8		\$0	

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

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-100	S & I - AG	390.300		\$15		\$0
	1. To Include Corporate Allocation		\$15		\$0	
P-102	Office Furniture and Equipment	391.000		\$213		\$257
	1. To Include Corporate Allocation		\$213		\$0	
	2. Svc Company Fixed Asset System (PRH)		\$0		\$257	
P-103	Computer & Peripheral Equipment	391.100		\$3,426		\$0
	1. To Include Corporate Allocation		\$3,426		\$0	
P-104	Computer Software	391.200		\$9,726		\$0
	1. To Include Corporate Allocation		\$9,726		\$0	
P-105	Computer Software - Personal	391.300		\$189		\$0
	1. To Include Corporate Allocation		\$189		\$0	
P-108	Other Office Equipment	391.600		\$12		\$0
	1. To Include Corporate Allocation		\$12		\$0	
P-109	Trans Equip - Lt Duty Trucks	392.000		\$65		\$0
	1. To Include Corporate Allocation		\$65		\$0	
P-111	Trans Equip - Autos	392.200		\$240		\$0
	1. To Include Corporate Allocation		\$240		\$0	
P-114	Tools, Shop and Garage Equipment	394.000		\$108		\$0
	1. To Include Corporate Allocation		\$108		\$0	
P-119	Communication Equipment - Non Tele	397.000		\$61		\$0
	1. To Include Corporate Allocation		\$61		\$0	

Accounting Schedule: 4
Sponsor: Keith Foster
Date: 8/16/2008
Time: 12:56 PM
Page: 2 of 3

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

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-121	Communication Equip - Tele	397.200		\$56		\$0
	1. To Include Corporate Allocation		\$56		\$0	
P-122	Miscellaneous Equipment	398.000		\$17		\$0
	1. To Include Corporate Allocation		\$17		\$0	
Total Plant Adjustments				\$17,755		\$257

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$302	0.00%	\$0
3	302.000	Franchises and Consents	\$0	0.00%	\$0
4	303.000	Miscellaneous Intangible Plant	\$466	0.00%	\$0
5		TOTAL PLANT INTANGIBLE	\$768		\$0
6		SOURCE OF SUPPLY PLANT			
7	310.000	Land and Land Rights - SSP	\$0	0.00%	\$0
8	311.000	Structures and Improvements - SSP	\$0	2.45%	\$0
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	\$725,966	1.67%	\$12,124
12	315.000	Infiltration Galleries and Tunnels	\$0	1.67%	\$0
13	316.000	Supply Mains	\$0	1.60%	\$0
14	316.100	Supply Mains - Other	\$0	1.60%	\$0
15	316.200	Supply Mains - Central Plant	\$0	1.60%	\$0
16	316.300	Supply Mains - South Plant	\$0	1.60%	\$0
17	316.400	Supply Mains - Meramec Plant	\$0	1.60%	\$0
18	317.000	Other Water Source Plant	\$0	4.00%	\$0
19		TOTAL SOURCE OF SUPPLY PLANT	\$725,966		\$12,124
20		PUMPING PLANT			
21	320.000	Land and Land Rights - PP	\$0	0.00%	\$0
22	321.000	Structures and Improvements - PP	\$0	1.73%	\$0
23	321.100	S & I - Pumps (STL)	\$0	1.73%	\$0
24	321.200	S & I - Boosters	\$0	1.73%	\$0
25	322.000	Boiler Plant Equipment	\$0	2.00%	\$0
26	323.100	Power Generation Equipment	\$0	2.00%	\$0
27	323.200	Power Generation Equip Other	\$0	2.00%	\$0
28	324.000	Steam Pumping Equipment	\$0	0.00%	\$0
29	325.000	Electric Pumping Equipment	\$124,778	2.44%	\$3,045
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	\$0	2.44%	\$0
38	328.200	TD Pumping Equipment	\$0	2.44%	\$0
39		TOTAL PUMPING PLANT	\$124,778		\$3,045
40		WATER TREATMENT PLANT			
41	330.000	Land and Land Rights - WTP	\$0	0.00%	\$0
42	331.000	Structures and Improvements - WTP	\$2,308	1.63%	\$38

Accounting Schedule: 5
Sponsor: Keith Foster
Date: 8/16/2008
Time: 12:56 PM
Page: 1 of 3

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
43	331.100	S & I - North Plant	\$0	1.63%	\$0
44	331.200	S & I - Central 1 & 2	\$0	1.63%	\$0
45	331.300	S & I - Central 3	\$0	1.63%	\$0
46	331.400	S & I - South Plant	\$0	1.63%	\$0
47	331.500	S & I - Meramec	\$0	1.63%	\$0
48	332.000	WT Equipment-Non-Media	\$20,791	2.78%	\$578
49	332.100	WT Equipment - North Plant	\$0	2.78%	\$0
50	332.200	WT Equipment - Central 1 & 2	\$0	2.78%	\$0
51	332.300	WT Equipment - Central 3	\$0	2.78%	\$0
52	332.400	WT Equipment - South Plant	\$0	2.78%	\$0
53	332.500	WT Equipment - Meramec	\$0	2.78%	\$0
54	332.600	Other P/E Hand Equipment	\$0	3.33%	\$0
55	332.700	Equipment Filter Media	\$0	2.78%	\$0
56		TOTAL WATER TREATMENT PLANT	\$23,099		\$616
57		TRANSMISSION & DIST. PLANT			
58	340.000	Land and Land Rights - TDP	\$64,968	0.00%	\$0
59	341.000	Structures and Improvements - TDP	\$2,021	2.67%	\$54
60	341.100	S & I - Spec Cross	\$0	0.00%	\$0
61	342.000	Distribution Reservoirs and Standpipes	\$9	2.25%	\$0
62	342.100	Rsvr & Standpipe - Elev	\$23,639	2.25%	\$532
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	\$50,309	1.50%	\$755
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"	\$172,375	1.50%	\$2,586
69	343.210	CI - 10" & Smaller - 1900 - 1928	\$0	1.50%	\$0
70	343.220	CI - 10" & Smaller - 1929 - 1956	\$0	1.50%	\$0
71	343.230	CI - 10" & Smaller - 1957 - 1993	\$0	1.50%	\$0
72	343.240	T & D Mains - DI 6-8" (STL)	\$0	1.50%	\$0
73	343.250	T & D Mains - DI 6-10" (TN)	\$7,101	1.50%	\$107
74	343.260	T & D Mains - PL 6-8" (STL)	\$0	1.50%	\$0
75	343.300	T & D Mains - 10" to 16"	\$272	1.50%	\$4
76	343.310	T & D Mains - 18" & Greater	\$137	1.50%	\$2
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	\$51,736	3.08%	\$1,593
85	346.100	Meters - Bronze Case	\$48,898	2.43%	\$1,188
86	346.200	Meters - Plastic Case	\$0	2.43%	\$0

Accounting Schedule: 5
Sponsor: Keith Foster
Date: 8/16/2008
Time: 12:56 PM
Page: 2 of 3

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
87	346.300	Meters - Others	\$10,601	2.43%	\$258
88	346.400	Meters - Remote (ARBs)	\$0	2.43%	\$0
89	346.500	Meter Vault	\$47	2.43%	\$1
90	347.100	Meter Installations	\$46,023	2.43%	\$1,118
91	347.200	Meter Install - Other	\$0	2.43%	\$0
92	348.000	Hydrants	\$26,539	1.92%	\$510
93	349.000	Other Transmission & Distribution Plant	\$0	2.00%	\$0
94		TOTAL TRANSMISSION & DIST. PLANT	\$504,675		\$8,708
95		GENERAL PLANT			
96	389.000	Land and Land Rights - GP	\$0	0.00%	\$0
97	390.000	S & I - Store, Shop & Garage	\$0	2.40%	\$0
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	\$15	5.00%	\$1
101	390.400	S & I - Misc	\$10	2.40%	\$0
102	391.000	Office Furniture and Equipment	\$470	4.00%	\$19
103	391.100	Computer & Peripheral Equipment	\$44,716	14.29%	\$6,390
104	391.200	Computer Software	\$9,726	14.29%	\$1,390
105	391.300	Computer Software - Personal	\$189	14.29%	\$27
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	\$12	6.67%	\$1
109	392.000	Trans Equip - Lt Duty Trucks	\$65	0.00%	\$0
110	392.100	Trans Equip - Hvy Duty Trucks	\$0	8.33%	\$0
111	392.200	Trans Equip - Autos	\$240	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	\$7,233	5.00%	\$362
115	394.100	Tools, Shop & Garage - Other	\$0	5.00%	\$0
116	395.000	Laboratory Equipment	\$0	4.00%	\$0
117	395.100	Laboratory Equipment - Other	\$0	4.00%	\$0
118	396.000	Power Operated Equipment	\$0	6.82%	\$0
119	397.000	Communication Equipment - Non Tele	\$10,014	5.00%	\$501
120	397.100	Remote Control & Instrument	\$0	5.00%	\$0
121	397.200	Communication Equip - Tele	\$56	6.67%	\$4
122	398.000	Miscellaneous Equipment	\$3,401	5.00%	\$170
123	399.000	Other Tangible Equipment	\$0	5.00%	\$0
124		TOTAL GENERAL PLANT	\$76,147		\$8,865
125		Total Depreciation	\$1,455,433		\$33,358

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	302.000	Franchises and Consents	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Miscellaneous Intangible Plant	\$0	R-4	\$545	\$545	100.00%	\$0	\$545
5		TOTAL PLANT INTANGIBLE	\$0		\$545	\$545		\$0	\$545
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	\$0	R-8	\$0	\$0	100.00%	\$0	\$0
9	312.000	Collecting & Impounding Reservoirs	\$0	R-9	\$0	\$0	100.00%	\$0	\$0
10	313.000	Lake, River and Other Intakes	\$0	R-10	\$0	\$0	100.00%	\$0	\$0
11	314.000	Wells and Springs	\$67,639	R-11	\$0	\$67,639	100.00%	\$0	\$67,639
12	315.000	Infiltration Galleries and Tunnels	\$0	R-12	\$0	\$0	100.00%	\$0	\$0
13	316.000	Supply Mains	\$0	R-13	\$0	\$0	100.00%	\$0	\$0
14	316.100	Supply Mains - Other	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15	316.200	Supply Mains - Central Plant	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16	316.300	Supply Mains - South Plant	\$0	R-16	\$0	\$0	100.00%	\$0	\$0
17	316.400	Supply Mains - Meramec Plant	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18	317.000	Other Water Source Plant	\$0	R-18	\$0	\$0	100.00%	\$0	\$0
19		TOTAL SOURCE OF SUPPLY PLANT	\$67,639		\$0	\$67,639		\$0	\$67,639
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	\$0	R-22	\$0	\$0	100.00%	\$0	\$0
23	321.100	S & I - Pumps (STL)	\$0	R-23	\$0	\$0	100.00%	\$0	\$0
24	321.200	S & I - Boosters	\$0	R-24	\$0	\$0	100.00%	\$0	\$0
25	322.000	Boiler Plant Equipment	\$0	R-25	\$0	\$0	100.00%	\$0	\$0
26	323.100	Power Generation Equipment	\$0	R-26	\$0	\$0	100.00%	\$0	\$0
27	323.200	Power Generation Equip Other	\$0	R-27	\$0	\$0	100.00%	\$0	\$0
28	324.000	Steam Pumping Equipment	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	325.000	Electric Pumping Equipment	\$0	R-29	\$0	\$0	100.00%	\$0	\$0
30	325.100	Pumping Equipment - Pre '46	\$6,521	R-30	\$0	\$6,521	100.00%	\$0	\$6,521
31	325.200	Pumping Equipment - Post '46	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	325.300	Pumping Equipment - Booster	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33	326.000	Diesel Pumping Equipment	\$0	R-33	\$0	\$0	100.00%	\$0	\$0
34	326.100	Diesel Pumping Equipment - Stratman	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	326.200	Diesel Pumping Equip - Central	\$0	R-35	\$0	\$0	100.00%	\$0	\$0
36	327.000	Hydraulic Pumping Equipment	\$0	R-36	\$0	\$0	100.00%	\$0	\$0
37	328.100	Other Pumping Equipment	\$0	R-37	\$0	\$0	100.00%	\$0	\$0
38	328.200	TD Pumping Equipment	\$0	R-38	\$0	\$0	100.00%	\$0	\$0
39		TOTAL PUMPING PLANT	\$6,521		\$0	\$6,521		\$0	\$6,521
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	\$2,085	R-42	\$0	\$2,085	100.00%	\$0	\$2,085
43	331.100	S & I - North Plant	\$0	R-43	\$0	\$0	100.00%	\$0	\$0
44	331.200	S & I - Central 1 & 2	\$0	R-44	\$0	\$0	100.00%	\$0	\$0
45	331.300	S & I - Central 3	\$0	R-45	\$0	\$0	100.00%	\$0	\$0
46	331.400	S & I - South Plant	\$0	R-46	\$0	\$0	100.00%	\$0	\$0
47	331.500	S & I - Meramec	\$0	R-47	\$0	\$0	100.00%	\$0	\$0
48	332.000	WT Equipment-Non-Media	\$711	R-48	\$0	\$711	100.00%	\$0	\$711
49	332.100	WT Equipment - North Plant	\$0	R-49	\$0	\$0	100.00%	\$0	\$0
50	332.200	WT Equipment - Central 1 & 2	\$0	R-50	\$0	\$0	100.00%	\$0	\$0
51	332.300	WT Equipment - Central 3	\$0	R-51	\$0	\$0	100.00%	\$0	\$0
52	332.400	WT Equipment - South Plant	\$0	R-52	\$0	\$0	100.00%	\$0	\$0
53	332.500	WT Equipment - Meramec	\$0	R-53	\$0	\$0	100.00%	\$0	\$0
54	332.600	Other P/E Hand Equipment	\$0	R-54	\$0	\$0	100.00%	\$0	\$0
55	332.700	Equipment Filter Media	\$0	R-55	\$0	\$0	100.00%	\$0	\$0
56		TOTAL WATER TREATMENT PLANT	\$2,796		\$0	\$2,796		\$0	\$2,796
57		TRANSMISSION & DIST. PLANT							
58	340.000	Land and Land Rights - TDP	\$0	R-58	\$0	\$0	100.00%	\$0	\$0
59	341.000	Structures and Improvements - TDP	\$1,072	R-59	\$0	\$1,072	100.00%	\$0	\$1,072
60	341.100	S & I - Spec Cross	\$0	R-60	\$0	\$0	100.00%	\$0	\$0
61	342.000	Distribution Reservoirs and Standpipes	\$0	R-61	\$0	\$0	100.00%	\$0	\$0
62	342.100	Rsvr & Standpipe - Elev	\$8,755	R-62	\$0	\$8,755	100.00%	\$0	\$8,755
63	342.200	Rsvr & Standpipe - Ground	\$0	R-63	\$0	\$0	100.00%	\$0	\$0
64	343.000	Trans and Distr Mains - Not Classified	-\$17	R-64	-\$25	-\$42	100.00%	\$0	-\$42

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
65	343.110	T & D Mains - 4" & Less	\$14,118	R-65	\$0	\$14,118	100.00%	\$0	\$14,118
66	343.120	T & D Mains - AC 4" (STL)	\$0	R-66	\$0	\$0	100.00%	\$0	\$0
67	343.130	T & D Mains - Galv 1 (STL)	\$0	R-67	\$0	\$0	100.00%	\$0	\$0
68	343.200	T & D Mains - 6" to 8"	\$80,387	R-68	\$13	\$80,400	100.00%	\$0	\$80,400
69	343.210	CI - 10" & Smaller - 1900 - 1928	\$0	R-69	\$0	\$0	100.00%	\$0	\$0
70	343.220	CI - 10" & Smaller - 1929 - 1956	\$0	R-70	\$0	\$0	100.00%	\$0	\$0
71	343.230	CI - 10" & Smaller - 1957 - 1993	\$0	R-71	\$0	\$0	100.00%	\$0	\$0
72	343.240	T & D Mains - DI 6-8" (STL)	\$0	R-72	\$0	\$0	100.00%	\$0	\$0
73	343.250	T & D Mains - DI 6-10" (TN)	\$5,020	R-73	\$0	\$5,020	100.00%	\$0	\$5,020
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"	\$0	R-75	\$2	\$2	100.00%	\$0	\$2
76	343.310	T & D Mains - 18" & Greater	\$0	R-76	\$1	\$1	100.00%	\$0	\$1
77	343.320	CI - 12" (STL)	\$0	R-77	\$0	\$0	100.00%	\$0	\$0
78	343.330	CI - 16" (STL)	\$0	R-78	\$0	\$0	100.00%	\$0	\$0
79	343.340	T & D Mains - DI 12 (STL)	\$0	R-79	\$0	\$0	100.00%	\$0	\$0
80	343.350	T & D Mains - DI 16 & Greater (STL)	\$0	R-80	\$0	\$0	100.00%	\$0	\$0
81	343.360	T & D Mains - LJ 20 (STL)	\$0	R-81	\$0	\$0	100.00%	\$0	\$0
82	343.370	T & D Mains - PL 6-12 (STL)	\$0	R-82	\$0	\$0	100.00%	\$0	\$0
83	344.000	Fire Mains	\$0	R-83	\$0	\$0	100.00%	\$0	\$0
84	345.000	Services	\$1,854	R-84	\$0	\$1,854	100.00%	\$0	\$1,854
85	346.100	Meters - Bronze Case	\$6,562	R-85	-\$1	\$6,561	100.00%	\$0	\$6,561
86	346.200	Meters - Plastic Case	\$0	R-86	\$0	\$0	100.00%	\$0	\$0
87	346.300	Meters - Others	\$9,207	R-87	\$0	\$9,207	100.00%	\$0	\$9,207
88	346.400	Meters - Remote (ARBs)	\$0	R-88	\$0	\$0	100.00%	\$0	\$0
89	346.500	Meter Vault	\$0	R-89	\$0	\$0	100.00%	\$0	\$0
90	347.100	Meter Installations	\$3,520	R-90	\$0	\$3,520	100.00%	\$0	\$3,520
91	347.200	Meter Install - Other	\$0	R-91	\$0	\$0	100.00%	\$0	\$0
92	348.000	Hydrants	\$3,707	R-92	\$0	\$3,707	100.00%	\$0	\$3,707
93	349.000	Other Transmission & Distribution Plant	\$0	R-93	\$0	\$0	100.00%	\$0	\$0
94		TOTAL TRANSMISSION & DIST. PLANT	\$134,185		-\$10	\$134,175		\$0	\$134,175
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	\$0	R-97	\$0	\$0	100.00%	\$0	\$0
98	390.100	S & I - Office	\$0	R-98	-\$257	-\$257	100.00%	\$0	-\$257
99	390.200	S & I - Leasehold	\$0	R-99	-\$1	-\$1	100.00%	\$0	-\$1
100	390.300	S & I - AG	\$0	R-100	\$0	\$0	100.00%	\$0	\$0
101	390.400	S & I - Misc	\$10	R-101	\$0	\$10	100.00%	\$0	\$10
102	391.000	Office Furniture and Equipment	\$0	R-102	\$34	\$34	100.00%	\$5	\$39
103	391.100	Computer & Peripheral Equipment	\$2,366	R-103	\$308	\$2,674	100.00%	\$0	\$2,674
104	391.200	Computer Software	\$0	R-104	\$5,887	\$5,887	100.00%	\$0	\$5,887
105	391.300	Computer Software - Personal	\$0	R-105	\$67	\$67	100.00%	\$0	\$67
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	\$5	\$5	100.00%	\$0	\$5
109	392.000	Trans Equip - Lt Duty Trucks	\$0	R-109	\$108	\$108	100.00%	\$0	\$108
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	\$255	\$255	100.00%	\$0	\$255
112	392.300	Trans Equip - Other	\$0	R-112	\$0	\$0	100.00%	\$0	\$0
113	393.000	Stores Equipment	\$0	R-113	\$0	\$0	100.00%	\$0	\$0
114	394.000	Tools, Shop and Garage Equipment	\$712	R-114	\$11	\$723	100.00%	\$0	\$723
115	394.100	Tools, Shop & Garage - Other	\$0	R-115	\$0	\$0	100.00%	\$0	\$0
116	395.000	Laboratory Equipment	\$0	R-116	\$0	\$0	100.00%	\$0	\$0
117	395.100	Laboratory Equipment - Other	\$0	R-117	\$0	\$0	100.00%	\$0	\$0
118	396.000	Power Operated Equipment	\$0	R-118	\$0	\$0	100.00%	\$0	\$0
119	397.000	Communication Equipment - Non Tele	\$795	R-119	\$20	\$815	100.00%	\$0	\$815
120	397.100	Remote Control & Instrument	\$0	R-120	\$0	\$0	100.00%	\$0	\$0
121	397.200	Communication Equip - Tele	\$0	R-121	\$26	\$26	100.00%	\$0	\$26
122	398.000	Miscellaneous Equipment	\$6,929	R-122	\$6	\$6,935	100.00%	\$0	\$6,935
123	399.000	Other Tangible Equipment	\$0	R-123	\$0	\$0	100.00%	\$0	\$0
124		TOTAL GENERAL PLANT	\$10,812		\$6,469	\$17,281		\$5	\$17,286
125		TOTAL DEPRECIATION RESERVE	\$221,953		\$7,004	\$228,957		\$5	\$228,962

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

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-4	Miscellaneous Intangible Plant	303.000		\$545		\$0
	1. To Include Corporate Allocation		\$545		\$0	
R-64	Trans and Distr Mains - Not Classified	343.000		-\$25		\$0
	1. To Include Corporate Allocation		-\$25		\$0	
R-68	T & D Mains - 6" to 8"	343.200		\$13		\$0
	1. To Include Corporate Allocation		\$13		\$0	
R-75	T & D Mains - 10" to 16"	343.300		\$2		\$0
	1. To Include Corporate Allocation		\$2		\$0	
R-76	T & D Mains - 18" & Greater	343.310		\$1		\$0
	1. To Include Corporate Allocation		\$1		\$0	
R-85	Meters - Bronze Case	346.100		-\$1		\$0
	1. To Include Corporate Allocation		-\$1		\$0	
R-98	S & I - Office	390.100		-\$257		\$0
	1. To Include Corporate Allocation		-\$257		\$0	
R-99	S & I - Leasehold	390.200		-\$1		\$0
	1. To Include Corporate Allocation		-\$1		\$0	
R-102	Office Furniture and Equipment	391.000		\$34		\$5
	1. To Include Corporate Allocation		\$34		\$0	
	2. Svc Company Fixed Asset System (PRH)		\$0		\$5	
R-103	Computer & Peripheral Equipment	391.100		\$308		\$0
	1. To Include Corporate Allocation		\$308		\$0	

Accounting Schedule: 7
Sponsor: Keith Foster
Date: 8/16/2008
Time: 12:56 PM
Page: 1 of 2

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

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-104	Computer Software	391.200		\$5,887		\$0
	1. To Include Corporate Allocation		\$5,887		\$0	
R-105	Computer Software - Personal	391.300		\$67		\$0
	1. To Include Corporate Allocation		\$67		\$0	
R-108	Other Office Equipment	391.600		\$5		\$0
	1. To Include Corporate Allocation		\$5		\$0	
R-109	Trans Equip - Lt Duty Trucks	392.000		\$108		\$0
	1. To Include Corporate Allocation		\$108		\$0	
R-111	Trans Equip - Autos	392.200		\$255		\$0
	1. To Include Corporate Allocation		\$255		\$0	
R-114	Tools, Shop and Garage Equipment	394.000		\$11		\$0
	1. To Include Corporate Allocation		\$11		\$0	
R-119	Communication Equipment - Non Tele	397.000		\$20		\$0
	1. To Include Corporate Allocation		\$20		\$0	
R-121	Communication Equip - Tele	397.200		\$26		\$0
	1. To Include Corporate Allocation		\$26		\$0	
R-122	Miscellaneous Equipment	398.000		\$6		\$0
	1. To Include Corporate Allocation		\$6		\$0	
Total Reserve Adjustments				\$7,004		\$5

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

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Base Payroll	\$26,014	42.40	13.00	29.40	0.080548	\$2,095
3	FICA - Employee Portion	\$2,800	42.40	16.19	26.21	0.071808	\$201
4	Income Taxes Withheld	\$10,263	42.40	16.19	26.21	0.071808	\$737
5	Fuel & Power	\$6,823	42.40	37.20	5.20	0.014247	\$97
6	Chemicals	\$2,080	42.40	42.40	0.00	0.000000	\$0
7	Materials & Supplies	\$296	42.40	42.40	0.00	0.000000	\$0
8	Purchased Water	\$0	42.40	42.45	-0.05	-0.000137	\$0
9	Management Fees	\$38,724	42.40	21.41	20.99	0.057507	\$2,227
10	Group Insurance	\$10,855	42.40	-7.50	49.90	0.136712	\$1,484
11	OPEB's	\$1,564	42.40	3.41	38.99	0.106822	\$167
12	Pensions	\$3,126	42.40	17.58	24.82	0.068000	\$213
13	401 (k) - Employer Match	\$106	42.40	38.82	3.58	0.009808	\$1
14	Insurance Other Than Group	\$5,022	42.40	42.44	-0.04	-0.000110	-\$1
15	Uncollectible Accounts	\$1,195	42.40	42.40	0.00	0.000000	\$0
16	Rents	\$900	42.40	-9.96	52.36	0.143452	\$129
17	Cash Vouchers	\$75,110	42.40	21.41	20.99	0.057507	\$4,319
18	TOTAL OPERATION AND MAINT. EXPENSE	\$184,878					\$11,669
19	TAXES						
20	FICA - Employer Portion	\$2,800	42.40	16.19	26.21	0.071808	\$201
21	Federal Unemployment	\$71	42.40	76.38	-33.98	-0.093096	-\$7
22	State Unemployment	\$179	42.40	76.38	-33.98	-0.093096	-\$17
23	Property Taxes	\$23,119	42.40	182.50	-140.10	-0.383836	-\$8,874
24	Corporate Franchise	\$564	42.40	-77.50	119.90	0.328493	\$185
25	PSC Assessment	\$744	42.40	-31.63	74.03	0.202822	\$151
26	Gross Receipts Tax	\$0	25.19	47.37	-22.18	-0.060767	\$0
27	Sales Tax	\$0	0.00	8.12	-8.12	-0.022247	\$0
28	Missouri Primacy Fees	\$0	25.19	243.50	-218.31	-0.598110	\$0
29	TOTAL TAXES	\$27,477					-\$8,361
30	CWC REQ'D BEFORE RATE BASE OFFSETS						\$3,308
31	TAX OFFSET FROM RATE BASE						
32	Federal Tax Offset	\$30,134	42.40	37.00	5.40	0.014795	\$446
33	State Tax Offset	\$4,735	42.40	58.95	-16.55	-0.045342	-\$215
34	City Tax Offset	\$0	0.00	0.00	0.00	0.000000	\$0
35	Interest Expense Offset	\$39,994	42.40	108.85	-66.45	-0.182055	-\$7,281
36	TOTAL OFFSET FROM RATE BASE	\$74,863					-\$7,050
37	TOTAL CASH WORKING CAPITAL REQUIRED						-\$3,742

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

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OPERATING REVENUES	\$123,913	See Note (1)	See Note (1)	See Note (1)	\$123,913	\$67,042	\$190,955	See Note (1)	See Note (1)
2	TOTAL SOURCE OF SUPPLY EXPENSES	\$6,936	\$0	\$6,936	\$473	\$7,409	\$0	\$7,409	\$0	\$7,409
3	TOTAL PUMPING EXPENSES	\$1	\$1	\$0	\$0	\$1	\$0	\$1	\$1	\$0
4	TOTAL WATER TREATMENT EXPENSES	\$5,596	\$0	\$5,596	-\$2,170	\$3,426	\$0	\$3,426	\$0	\$3,426
5	TOTAL TRANSMISSION & DIST. EXPENSES	\$32,043	\$26,705	\$5,338	\$83,568	\$115,611	\$0	\$115,611	\$38,258	\$77,353
6	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$3,757	\$2,861	\$896	\$663	\$4,420	\$0	\$4,420	\$2,861	\$1,559
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	\$46,095	\$39,133	\$6,962	-\$1,145	\$44,950	\$9,061	\$54,011	\$47,594	\$6,417
10	TOTAL DEPRECIATION EXPENSE	\$42,935	See Note (1)	See Note (1)	See Note (1)	\$42,935	-\$9,925	\$33,010	See Note (1)	See Note (1)
11	TOTAL OTHER OPERATING EXPENSE	\$14,666	\$0	\$14,666	\$12,157	\$26,823	\$0	\$26,823	-\$11	\$26,834
12	TOTAL OPERATING & MAINT. EXPENSE	\$152,029	\$68,700	\$40,394	\$93,546	\$245,575	-\$864	\$244,711	\$88,703	\$122,998
13	NET INCOME BEFORE TAXES	-\$28,116	\$0	\$0	\$0	-\$121,662	\$67,906	-\$53,756	\$0	\$0
14	TOTAL INCOME TAXES	\$0	See Note (1)	See Note (1)	See Note (1)	\$0	\$0	\$0	See Note (1)	See Note (1)
15	TOTAL DEFERRED INCOME TAXES	\$1,123	See Note (1)	See Note (1)	See Note (1)	\$1,123	-\$5,959	-\$4,836	See Note (1)	See Note (1)
16	NET OPERATING INCOME	-\$29,239	\$0	\$0	\$0	-\$122,785	\$73,865	-\$48,920	\$0	\$0

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

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) ÷ J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.100	Residential	\$121,597	See note (1)	See note (1)	Rev-2	See note (1)	\$121,597	100.00%	\$67,098	\$188,695	See note (1)	See note (1)
Rev-3	461.200	Commercial	\$1,374			Rev-3		\$1,374	100.00%	\$762	\$2,136		
Rev-4	461.300	Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5	462.000	Private Fire	\$0			Rev-5		\$0	100.00%	\$0	\$0		
Rev-6	463.000	Public Fire	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7	464.000	Public Authorities	\$0			Rev-7		\$0	100.00%	\$0	\$0		
Rev-8	466.000	Sales for Resale	\$0			Rev-8		\$0	100.00%	\$0	\$0		
Rev-9	467.000	Misc Sales Billed	\$0			Rev-9		\$0	100.00%	\$0	\$0		
Rev-10	468.000	Misc. Unmetered Revenues	\$880			Rev-10		\$880	100.00%	-\$880	\$0		
Rev-11	469.000	Miscellaneous Service Revenues	\$62			Rev-11		\$62	100.00%	\$62	\$124		
Rev-12	493.000	Other Water Revenue - Oper. Rev.	\$0			Rev-12		\$0	100.00%	\$0	\$0		
Rev-13		TOTAL OPERATING REVENUES	\$123,913					\$123,913		\$67,042	\$190,955		
1		SOURCE OF SUPPLY EXPENSES											
2	600.000	Supervision & Engineering Oper SS	\$0	\$0	\$0	E-2	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
3	601.000	Labor & Exp Oper - Labor & Misc	\$11	\$0	\$11	E-3	\$0	\$11	100.00%	\$0	\$11	\$0	\$11
4	602.000	Purchased Water	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5	603.100	Misc Exp Oper - Fuel & Power	\$6,350	\$0	\$6,350	E-5	\$473	\$6,823	100.00%	\$0	\$6,823	\$0	\$6,823
6	603.200	Misc Exp Oper	\$0	\$0	\$0	E-6	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
7	604.000	Rents	\$0	\$0	\$0	E-7	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
8	610.000	Super & Eng Mtce	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	611.000	Structures & Improvements Mtce	\$0	\$0	\$0	E-9	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
10	612.000	Collect & Impound Reservoirs Mtce	\$0	\$0	\$0	E-10	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
11	613.000	Lake, River & Other Intakes Mtce	\$0	\$0	\$0	E-11	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
12	614.000	Wells & Springs Mtce	\$0	\$0	\$0	E-12	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
13	615.000	Infiltration Galleries & Tunnels Mtce	\$0	\$0	\$0	E-13	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
14	616.000	Supply Mains Mtce	\$0	\$0	\$0	E-14	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
15	617.000	Misc Plant Mtce - Labor & Mtce	\$575	\$0	\$575	E-15	\$0	\$575	100.00%	\$0	\$575	\$0	\$575
16		TOTAL SOURCE OF SUPPLY EXPENSES	\$6,936	\$0	\$6,936		\$473	\$7,409		\$0	\$7,409	\$0	\$7,409
17		PUMPING EXPENSES											
18	620.000	Supervision & Engineering Oper	\$0	\$0	\$0	E-18	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
19	622.000	Power Production Expense	\$0	\$0	\$0	E-19	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
20	623.000	Purchased Power	\$0	\$0	\$0	E-20	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
21	624.000	Pumping Expense - Labor	\$1	\$1	\$0	E-21	\$0	\$1	100.00%	\$0	\$1	\$0	\$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	\$0	\$0	\$0	E-27	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
28		TOTAL PUMPING EXPENSES	\$1	\$1	\$0		\$0	\$1		\$0	\$1	\$1	\$0
29		WATER TREATMENT EXPENSES											
30	640.000	Supervision & Engineering Oper - WTE	\$0	\$0	\$0	E-30	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
31	641.000	Chemicals - WTE	\$4,250	\$0	\$4,250	E-31	-\$2,170	\$2,080	100.00%	\$0	\$2,080	\$0	\$2,080
32	642.000	Operation Labor & Expenses - WTE	\$1,269	\$0	\$1,269	E-32	\$0	\$1,269	100.00%	\$0	\$1,269	\$0	\$1,269
33	643.100	Misc Expenses - Fuel & Power	\$0	\$0	\$0	E-33	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
34	643.200	Misc Expenses - Waste Disposal	\$0	\$0	\$0	E-34	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
35	643.300	Misc Operation Expense	\$77	\$0	\$77	E-35	\$0	\$77	100.00%	\$0	\$77	\$0	\$77
36	644.000	Rents - WTE	\$0	\$0	\$0	E-36	\$0	\$0	100.00%	\$0	\$0	\$0	\$0

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
37	650.000	Supervision & Engineering Mtce WT	\$0	\$0	\$0	E-37	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
38	651.000	Structure & Improvement - Labor & Mtce	\$0	\$0	\$0	E-38	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
39	652.000	WT Equipment Mtce. - Labor & Mtce	\$0	\$0	\$0	E-39	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
40		TOTAL WATER TREATMENT EXPENSES	\$5,596	\$0	\$5,596		-\$2,170	\$3,426		\$0	\$3,426	\$0	\$3,426
41		TRANSMISSION & DIST. EXPENSES											
42	660.000	Supervision & Engineering Oper - TDE	\$1	\$1	\$0	E-42	\$0	\$1	100.00%	\$0	\$1	\$1	\$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	\$26,710	\$26,539	\$171	E-44	\$11,487	\$38,197	100.00%	\$0	\$38,197	\$38,026	\$171
45	663.000	Meter Expenses	\$0	\$0	\$0	E-45	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
46	664.000	Customer Installations Exp - Labor & Misc	\$0	\$0	\$0	E-46	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
47	665.100	Misc. Expenses - Labor & Misc	\$1,376	\$0	\$1,376	E-47	\$0	\$1,376	100.00%	\$0	\$1,376	\$0	\$1,376
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	\$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	\$0	\$0	\$0	E-52	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
53	673.000	TD Main - Labor & Mtce	\$1	\$1	\$0	E-53	\$0	\$1	100.00%	\$0	\$1	\$1	\$0
54	674.000	Fire Main - Labor & Mtce	\$0	\$0	\$0	E-54	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
55	675.000	Services	\$0	\$0	\$0	E-55	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
56	676.000	Meters - Labor & Mtce	\$2	\$2	\$0	E-56	\$0	\$2	100.00%	\$0	\$2	\$2	\$0
57	677.000	Hydrants - Labor & Mtce	\$0	\$0	\$0	E-57	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
58	678.000	Misc Plant Mtce - Labor & Mtce	\$3,953	\$162	\$3,791	E-58	\$72,081	\$76,034	100.00%	\$0	\$76,034	\$228	\$75,806
59		TOTAL TRANSMISSION & DIST. EXPENSES	\$32,043	\$26,705	\$5,338		\$83,568	\$115,611		\$0	\$115,611	\$38,258	\$77,353
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	\$0	\$0	\$0	E-62	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
63	902.200	Meter Reading Expenses - Cust Acctg	\$0	\$0	\$0	E-63	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
64	903.000	Cust Rec & Collection Exp - Labor & Acctg	\$1,682	\$1,682	\$0	E-64	\$364	\$2,046	100.00%	\$0	\$2,046	\$1,682	\$364
65	904.000	Uncollectible Accounts - CAE	\$896	\$0	\$896	E-65	\$299	\$1,195	100.00%	\$0	\$1,195	\$0	\$1,195
66	905.100	Misc Cust Accts Exp - Labor & Acctg	\$1,179	\$1,179	\$0	E-66	\$0	\$1,179	100.00%	\$0	\$1,179	\$1,179	\$0
67	905.200	Misc Cust Accts Exp - Fuel & Power	\$0	\$0	\$0	E-67	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
68		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$3,757	\$2,861	\$896		\$663	\$4,420		\$0	\$4,420	\$2,861	\$1,559
69		CUSTOMER SERVICE EXPENSES											
70	907.000	Customer Service & Information Expenses	\$0	\$0	\$0	E-70	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
71		TOTAL CUSTOMER SERVICE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
72		SALES PROMOTION EXPENSES											
73	910.000	Sales Promotion Expenses - SPE	\$0	\$0	\$0	E-73	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
74		TOTAL SALES PROMOTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
75		ADMIN. & GENERAL EXPENSES											
76	920.000	Admin. & General Salaries	\$924	\$924	\$0	E-76	-\$195	\$729	100.00%	\$0	\$729	\$729	\$0
77	921.100	Other Supplies & Exp - Fuel & Power	\$1	\$0	\$1	E-77	\$0	\$1	100.00%	\$0	\$1	\$0	\$1
78	921.200	General Office Exp - Other Supplies	\$405	\$0	\$405	E-78	\$0	\$405	100.00%	\$0	\$405	\$0	\$405
79	921.300	Misc. Office Expense - Other Supplies	\$248	\$0	\$248	E-79	\$216	\$464	100.00%	\$0	\$464	\$0	\$464
80	923.100	Outside Services - Mgt Fees	\$26,172	\$26,172	\$0	E-80	\$0	\$26,172	100.00%	\$9,061	\$35,233	\$35,233	\$0
81	923.200	Outside Services - Misc Exp	\$1,779	\$1,779	\$0	E-81	\$0	\$1,779	100.00%	\$0	\$1,779	\$1,779	\$0
82	923.300	Outside Services - Mtce Exp	\$523	\$0	\$523	E-82	-\$515	\$8	100.00%	\$0	\$8	\$0	\$8
83	923.400	Audit & Legal Fees	\$0	\$0	\$0	E-83	\$0	\$0	100.00%	\$0	\$0	\$0	\$0

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
84	924.100	Property Insurance - Ins Other Than Group	\$4,583	\$0	\$4,583	E-84	\$0	\$4,583	100.00%	\$0	\$4,583	\$0	\$4,583
85	924.200	Property Insurance - Misc	\$168	\$0	\$168	E-85	\$0	\$168	100.00%	\$0	\$168	\$0	\$168
86	925.000	Injuries & Damages - Misc	\$8	\$0	\$8	E-86	\$0	\$8	100.00%	\$0	\$8	\$0	\$8
87	926.100	Group Insurance Oper AG	\$4,392	\$4,392	\$0	E-87	\$0	\$4,392	100.00%	\$0	\$4,392	\$4,392	\$0
88	926.200	Pensions	\$4,851	\$4,851	\$0	E-88	-\$888	\$3,963	100.00%	\$0	\$3,963	\$3,963	\$0
89	926.300	Employee Pension & Benefits - Misc	\$1,015	\$1,015	\$0	E-89	\$524	\$1,539	100.00%	\$0	\$1,539	\$1,539	\$0
90	927.000	Franchise Requirements	\$0	\$0	\$0	E-90	\$58	\$58	100.00%	\$0	\$58	\$0	\$58
91	928.100	Regulatory Commission Exp	\$72	\$0	\$72	E-91	-\$86	-\$14	100.00%	\$0	-\$14	\$0	-\$14
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	\$5	\$0	\$5	E-93	-\$6	-\$1	100.00%	\$0	-\$1	\$0	-\$1
94	930.200	Misc. General Expense	\$750	\$0	\$750	E-94	-\$322	\$428	100.00%	\$0	\$428	-\$41	\$469
95	930.300	Research & Development	\$0	\$0	\$0	E-95	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
96	931.000	Rents -AG	\$3	\$0	\$3	E-96	\$69	\$72	100.00%	\$0	\$72	\$0	\$72
97	932.000	Mtce of General Plant	\$196	\$0	\$196	E-97	\$0	\$196	100.00%	\$0	\$196	\$0	\$196
98		TOTAL ADMIN. & GENERAL EXPENSES	\$46,095	\$39,133	\$6,962		-\$1,145	\$44,950		\$9,061	\$54,011	\$47,594	\$6,417
99		DEPRECIATION EXPENSE											
100	403.000	Depreciation Expense, Dep. Exp.	\$42,935	See note (1)	See note (1)	E-100	See note (1)	\$42,935	100.00%	-\$9,577	\$33,358	See note (1)	See note (1)
101	403.100	Depreciation on CIAC	\$0			E-101		\$0	100.00%	-\$348	-\$348		
102	403.200	Cost of Removal	\$0			E-102		\$0	100.00%	\$0	\$0		
103		TOTAL DEPRECIATION EXPENSE	\$42,935	\$0	\$0		\$0	\$42,935		-\$9,925	\$33,010	\$0	\$0
104		OTHER OPERATING EXPENSES											
105	403.900	Amortization - Other UP	\$114	\$0	\$114	E-105	\$0	\$114	100.00%	\$0	\$114	\$0	\$114
106	404.000	Amortization - Intangible Fin	\$143	\$0	\$143	E-106	\$0	\$143	100.00%	\$0	\$143	\$0	\$143
107	408.000	PSC Assessment - Water	\$744	\$0	\$744	E-107	\$180	\$924	100.00%	\$0	\$924	\$0	\$924
108	0.000	Property Taxes	\$11,419	\$0	\$11,419	E-108	\$11,988	\$23,407	100.00%	\$0	\$23,407	\$0	\$23,407
109	0.000	FICA	\$2,044	\$0	\$2,044	E-109	-\$11	\$2,033	100.00%	\$0	\$2,033	-\$11	\$2,044
110	0.000	FUTA	\$38	\$0	\$38	E-110	\$0	\$38	100.00%	\$0	\$38	\$0	\$38
111	408.000	SUTA	\$91	\$0	\$91	E-111	\$0	\$91	100.00%	\$0	\$91	\$0	\$91
112	408.000	Other Taxes & Licenses	\$73	\$0	\$73	E-112	\$0	\$73	100.00%	\$0	\$73	\$0	\$73
113	408.000	Gross Receipt Taxes	\$0	\$0	\$0	E-113	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
114		TOTAL OTHER OPERATING EXPENSE	\$14,666	\$0	\$14,666		\$12,157	\$26,823		\$0	\$26,823	-\$11	\$26,834
115		TOTAL OPERATING & MAINT. EXPENSE	\$152,029	\$68,700	\$40,394		\$93,546	\$245,575		-\$864	\$244,711	\$88,703	\$122,998
116		NET INCOME BEFORE TAXES	-\$28,116					-\$121,662		\$67,906	-\$53,756		
117		INCOME TAXES											
118	409.000	Current Income Taxes	\$0	See note (1)	See note (1)	E-118	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
119		TOTAL INCOME TAXES	\$0					\$0		\$0	\$0		
120		DEFERRED INCOME TAXES											
121	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$1,129	See note (1)	See note (1)	E-121	See note (1)	\$1,129	100.00%	-\$5,965	-\$4,836	See note (1)	See note (1)
122	412.000	Amortization of Deferred ITC	-\$6			E-122		-\$6	100.00%	\$6	\$0		
123		TOTAL DEFERRED INCOME TAXES	\$1,123					\$1,123		-\$5,959	-\$4,836		
124		NET OPERATING INCOME	-\$29,239					-\$122,785		\$73,865	-\$48,920		

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

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Residential	461.100	\$0	\$0	\$0	\$0	\$67,098	\$67,098
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$67,098	
Rev-3	Commercial	461.200	\$0	\$0	\$0	\$0	\$762	\$762
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	\$762	
Rev-10	Misc. Unmetered Revenues	468.000	\$0	\$0	\$0	\$0	-\$880	-\$880
	1. To Remove Unbilled Revenues (Boateng)		\$0	\$0		\$0	-\$880	
Rev-11	Miscellaneous Service Revenues	469.000	\$0	\$0	\$0	\$0	\$62	\$62
	1. Corporate Rev for AWR Water-Line Protect (PRH)		\$0	\$0		\$0	\$62	
E-5	Misc Exp Oper - Fuel & Power	603.100	\$0	\$473	\$473	\$0	\$0	\$0
	1. To Annualize Fuel & Power Expense (Foster)		\$0	\$473		\$0	\$0	
E-31	Chemicals - WTE	641.000	\$0	-\$2,170	-\$2,170	\$0	\$0	\$0
	1. To Annualize Chemical Expense (Boateng)		\$0	-\$2,170		\$0	\$0	
E-44	Trans & Distr Lines Exp - Labor & Misc	662.000	\$11,487	\$0	\$11,487	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$11,396	\$0		\$0	\$0	

Accounting Schedule: 10
Sponsor: Paul R. Harrison
Date: 8/16/2008
Time: 12:57 PM
Page: 1 of 5

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	2. To Normalize Overtime (Eaves)		\$91	\$0		\$0	\$0	
E-58	Misc Plant Mtce - Labor & Mtce	678.000	\$66	\$72,015	\$72,081	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$66	\$0		\$0	\$0	
	2. To Annualize Tank Painting Expense (Bolin)		\$0	\$72,015		\$0	\$0	
E-64	Cust Rec & Collection Exp - Labor & Acctg	903.000	\$0	\$364	\$364	\$0	\$0	\$0
	1. To Annualize Postage Expense (Foster)		\$0	\$364		\$0	\$0	
E-65	Uncollectible Accounts - CAE	904.000	\$0	\$299	\$299	\$0	\$0	\$0
	1. To Annualize Uncollectible Accounts (Boateng)		\$0	\$299		\$0	\$0	
E-76	Admin. & General Salaries	920.000	-\$195	\$0	-\$195	\$0	\$0	\$0
	1. To Remove Payroll Related to Lobbying (Bolin)		-\$195	\$0		\$0	\$0	
E-79	Misc. Office Expense - Other Supplies	921.300	\$0	\$216	\$216	\$0	\$0	\$0
	1. To Annualize Regulatory Asset Expense (Eaves)		\$0	\$218		\$0	\$0	
	2. To Remove Disallowed Dues & Donations (Foster)		\$0	-\$2		\$0	\$0	
E-80	Outside Services - Mgt Fees	923.100	\$0	\$0	\$0	\$9,061	\$0	\$9,061
	1. To Adjust Belleville Lab Allocation Costs (Harrison)		\$0	\$0		-\$569	\$0	

Accounting Schedule: 10
Sponsor: Paul R. Harrison
Date: 8/16/2008
Time: 12:57 PM
Page: 2 of 5

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

A Income Adj. Number	E Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	2. To Adjust Corporate Svc Co Mgt Fees (Harrison)		\$0	\$0		-\$6,997	\$0	
	3. To Adjust Corporate Svc Co Mgt Fees (Harrison)		\$0	\$0		\$16,627	\$0	
E-82	Outside Services - Mtce Exp	923.300	\$0	-\$515	-\$515	\$0	\$0	\$0
	1. To Remove Pre-tracker Costs (Bolin)		\$0	-\$515		\$0	\$0	
E-88	Pensions	926.200	-\$888	\$0	-\$888	\$0	\$0	\$0
	1. To Annualize Pensions Expense (Eaves)		-\$888	\$0		\$0	\$0	
E-89	Employee Pension & Benefits - Misc	926.300	\$524	\$0	\$524	\$0	\$0	\$0
	1. To Remove Benefits Related to Lobbying (Bolin)		-\$18	\$0		\$0	\$0	
	2. To Annualize OPEB Expense (Eaves)		\$542	\$0		\$0	\$0	
E-90	Franchise Requirements	927.000	\$0	\$58	\$58	\$0	\$0	\$0
	1. To Annualize Corporate Franchise Tax (Foster)		\$0	\$58		\$0	\$0	
E-91	Regulatory Commission Exp	928.100	\$0	-\$86	-\$86	\$0	\$0	\$0
	1. To Adjust Rate Case Expense (Eaves)		\$0	-\$86		\$0	\$0	
E-93	Goodwill Advertising Exp	930.100	\$0	-\$6	-\$6	\$0	\$0	\$0
	1. To Remove Disallowed Advertising Expense (Foster)		\$0	-\$6		\$0	\$0	

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-94	Misc. General Expense	930.200	-\$41	-\$281	-\$322	\$0	\$0	\$0
	1. To Annualize Transporation Expense (Eaves)		\$0	\$1		\$0	\$0	
	2. To Remove Lobbying Expense (Bolin)		-\$41	\$0		\$0	\$0	
	3. To Remove Disall. Ad, Promotion & Contrib. (Foster)		\$0	-\$59		\$0	\$0	
	4. To Remove Disallowed Dues & Donations (Foster)		\$0	-\$223		\$0	\$0	
E-96	Rents -AG	931.000	\$0	\$69	\$69	\$0	\$0	\$0
	1. To Annualize Building Lease Expense (Eaves)		\$0	\$69		\$0	\$0	
E-100	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	-\$9,577	-\$9,577
	To Annualize Depreciation Expense		\$0	\$0		\$0	-\$9,577	
	No Adjustment		\$0	\$0		\$0	\$0	
E-101	Depreciation on CIAC	403.100	\$0	\$0	\$0	\$0	-\$348	-\$348
	1. To Annualize Depreciation on CIAC (Eaves)		\$0	\$0		\$0	-\$348	
E-107	PSC Assessment - Water	408.000	\$0	\$180	\$180	\$0	\$0	\$0
	1. To Annualize PSC Assessment (Bolin)		\$0	\$180		\$0	\$0	
E-108	Property Taxes		\$0	\$11,988	\$11,988	\$0	\$0	\$0

Accounting Schedule: 10
Sponsor: Paul R. Harrison
Date: 8/16/2008
Time: 12:57 PM
Page: 4 of 5

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To Annualize Property Tax Expense (Foster)		\$0	\$11,988		\$0	\$0	
E-109	FICA		-\$11	\$0	-\$11	\$0	\$0	\$0
	1. To Remove Payroll Tax Related Lobbying (Bolin)		-\$11	\$0		\$0	\$0	
E-121	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	-\$5,965	-\$5,965
	1. To Adjust Deferred Income Taxes (Harrison)		\$0	\$0		\$0	-\$5,965	
E-122	Amortization of Deferred ITC	412.000	\$0	\$0	\$0	\$0	\$6	\$6
	1. To Adjust Deferred ITC (Harrison)		\$0	\$0		\$0	\$6	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$67,042	\$67,042
Total Operating & Maint. Expense			\$10,942	\$82,604	\$93,546	\$9,061	-\$9,925	-\$864

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

Line Number	A Description	B Percentage Rate	C Test Year	D 7.52% Return	E 7.73% Return	F 7.95% Return
1	NET OPERATING INCOME		-\$48,920	\$88,329	\$90,843	\$93,369
2	ADD TO NET OPERATING INCOME					
3	Current Income Taxes		\$0	\$33,304	\$34,869	\$36,443
4	Deferred Income Taxes from Inc. Statement					
5	Deferred Income Tax Expense		-\$4,836	-\$4,836	-\$4,836	-\$4,836
6	ITC Amortization		\$0	\$0	\$0	\$0
7	TOTAL NET INCOME BEFORE TAXES		-\$53,756	\$116,797	\$120,876	\$124,976
8	ADD TO NET INCOME BEFORE TAXES					
9	Book Depreciation Expense		\$33,010	\$33,010	\$33,010	\$33,010
10	Misc. Non-deductible Expenses		-\$86	-\$86	-\$86	-\$86
11	TOTAL ADD TO NET INCOME BEFORE TAXES		\$32,924	\$32,924	\$32,924	\$32,924
12	SUBT. FROM NET INC. BEFORE TAXES					
13	Interest Expense calculated at the Rate of	3.4040%	\$39,994	\$39,994	\$39,994	\$39,994
14	Tax Straight-Line Depreciation		\$33,010	\$33,010	\$33,010	\$33,010
15	Excess Tax Depreciation		-\$10,036	-\$10,036	-\$10,036	-\$10,036
16	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$62,968	\$62,968	\$62,968	\$62,968
17	NET TAXABLE INCOME		-\$83,800	\$86,753	\$90,832	\$94,932
18	PROVISION FOR FED. INCOME TAX					
19	Net Taxable Inc. - Fed. Inc. Tax		\$0	\$86,753	\$90,832	\$94,932
20	Deduct Missouri Income Tax at the Rate of	100.000%	\$0	\$4,523	\$4,735	\$4,949
21	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
22	Federal Taxable Income - Fed. Inc. Tax		\$0	\$82,230	\$86,097	\$89,983
23	Federal Income Tax at the Rate of	35.000%	\$0	\$28,781	\$30,134	\$31,494
24	PROVISION FOR MO. INCOME TAX					
25	Net Taxable Income - MO. Inc. Tax		\$0	\$86,753	\$90,832	\$94,932
26	Deduct Federal Income Tax at the Rate of	50.000%	\$0	\$14,391	\$15,067	\$15,747
27	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
28	Missouri Taxable Income - MO. Inc. Tax		\$0	\$72,362	\$75,765	\$79,185
29	Missouri Income Tax at the Rate of	6.250%	\$0	\$4,523	\$4,735	\$4,949
30	PROVISION FOR CITY INCOME TAX					
31	Net Taxable Income - City Inc. Tax		\$0	\$86,753	\$90,832	\$94,932
32	Deduct Federal Income Tax - City Inc. Tax		\$0	\$28,781	\$30,134	\$31,494
33	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$4,523	\$4,735	\$4,949
34	City Taxable Income		\$0	\$53,449	\$55,963	\$58,489
35	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
36	SUMMARY OF CURRENT INCOME TAX					
37	Federal Income Tax		\$0	\$28,781	\$30,134	\$31,494
38	State Income Tax		\$0	\$4,523	\$4,735	\$4,949
39	City Income Tax		\$0	\$0	\$0	\$0
40	TOTAL SUMMARY OF CURRENT INCOME TAX		\$0	\$33,304	\$34,869	\$36,443
41	DEFERRED INCOME TAXES					
42	Deferred Investment Tax Credit		\$0	\$0	\$0	\$0
43	Deferred Income Tax		-\$4,836	-\$4,836	-\$4,836	-\$4,836
44	Deferred Tax Depreciation		\$0	\$0	\$0	\$0
45	Amort of Deferred Tax Depreciation		\$0	\$0	\$0	\$0
46	Amort of Repair Allowance		\$0	\$0	\$0	\$0
47	Amort of Deferred ITC		\$0	\$0	\$0	\$0
48	Deferred Unbilled		\$0	\$0	\$0	\$0
49	TOTAL DEFERRED INCOME TAXES		-\$4,836	-\$4,836	-\$4,836	-\$4,836

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

Line Number	A Description	B Percentage Rate	C Test Year	D 7.52% Return	E 7.73% Return	F 7.95% Return
50	TOTAL INCOME TAX			-\$4,836	\$28,468	\$30,033
						\$31,607

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

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

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

Feeder Description	A Annualized Customers	B Total Customer Bills	C Annual Customer Charge Revenues	E Annualized Water Usage	E Annualized Volumetric Revenues	F Total Annualized Revenues C+E
Residential Revenue Feeders, Totals	423	5,065	\$61,628	32,351,500	\$127,067	\$188,695
Commercial Revenue Feeders, Totals	3	25	\$292	469,500	\$1,844	\$2,136
Industrial Revenue Feeders, Totals	0	0	\$0	0	\$0	\$0
Test	0	0	\$0	0	\$0	\$0
Total Revenue Feeders	426	5,090	\$61,920	32,821,000	\$128,911	\$190,831

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

	B	C	B	C	D	E	F
Meter Size	Annualized Customers	Bills Per Year	Total Customer Bills	Annual Customer Charge Revenues	Annualized Water Usage	Annualized Volumetric Revenues	Total Annualized Revenues
5/8"	411	12	4,932	\$60,022	0	\$0	\$60,022
1"	10	12	120	\$1,460	0	\$0	\$1,460
2"	1	12	12	\$146	0	\$0	\$146
Consumption Charge	1	1	1	\$0	32,351,500	\$127,067	\$127,067
Total Revenue Feeders	423		5,065	\$61,628	32,351,500	\$127,067	\$188,695

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

Line Number	A Meter Size	B Annualized Customers	C Bills Per Year	D Total Customer Bills B * C	E Customer Charge	F Annual Customer Charge Revenues D * E	G Annual Water Usage Per Customer	H Annualized Water Usage (B*G)	I Volumetric Rate per Gallons in J	J Gallons Per Volumetric Rate	K Annualized Volumetric Revenues (B*G*I)/J
1	WCW - RESIDENTIAL										
2	5/8"	411	12	4,932	\$12.17	\$60,022	0	0	0.0000	0	\$0
3	1"	10	12	120	\$12.17	\$1,460	0	0	0.0000	0	\$0
4	2"	1	12	12	\$12.17	\$146	0	0	0.0000	0	\$0
5	Consumption Charge	1	1	1	\$0.00	\$0	32,351,500	32,351,500	3.9277	1,000	\$127,067
6	TOTAL WCW - RESIDENTIAL	423		5,065		\$61,628		32,351,500			\$127,067
7	TOTAL ALL DISTRICTS	423		5,065		\$61,628		32,351,500			\$127,067

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

Meter Size	B Annualized Customers	C Bills Per Year	B Total Customer Bills	C Annual Customer Charge Revenues	D Annualized Water Usage	E Annualized Volumetric Revenues	F Total Annualized Revenues
5/8"	2	12	24	\$292	0	\$0	\$292
Consumption Charge	1	1	1	\$0	469,500	\$1,844	\$1,844
Total Revenue Feeders	3		25	\$292	469,500	\$1,844	\$2,136

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

Line Number	A Meter Size	B Annualized Customers	C Bills Per Year	D Total Customer Bills B * C	E Customer Charge	F Annual Customer Charge Revenues D * E	G Annual Water Usage Per Customer	H Annualized Water Usage (B*G)	I Volumetric Rate per Gallons in J	J Gallons Per Volumetric Rate	K Annualized Volumetric Revenues (B*G*I)/J
1	WCW - COMMERCIAL										
2	5/8"	2	12	24	\$12.17	\$292	0	0	0.0000	0	\$0
3	Consumption Charge	1	1	1	\$0.00	\$0	469,500	469,500	3.9277	1,000	\$1,844
4	TOTAL WCW - COMMERCIAL	3		25		\$292		469,500			\$1,844
5	TOTAL ALL DISTRICTS	3		25		\$292		469,500			\$1,844

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

	B	C	B	C	D	E	F
Meter Size	Annualized Customers	Bills Per Year	Total Customer Bills	Annual Customer Charge Revenues	Annualized Water Usage	Annualized Volumetric Revenues	Total Annualized Revenues
Total Revenue Feeders	0		0	\$0	0	\$0	\$0

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

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

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
CEDAR HILL SEWER DISTRICT
CASE NO. WR-2008-0311**

Jefferson City, Missouri

August 2008

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

Line Number	A Description	B 7.52% Return	C 7.73% Return	D 7.95% Return
1	Net Orig Cost Rate Base	\$3,915,523	\$3,915,523	\$3,915,523
2	Rate of Return	7.52%	7.73%	7.95%
3	Net Operating Income Requirement	\$294,369	\$302,748	\$311,167
4	Net Income Available	-\$241,406	-\$241,406	-\$241,406
5	Additional Net Income Required	\$535,775	\$544,154	\$552,573
6	Income Tax Requirement			
7	Required Current Income Tax	\$109,216	\$114,522	\$119,853
8	Current Income Tax Available	\$0	\$0	\$0
9	Additional Current Tax Required	\$109,216	\$114,522	\$119,853
10	Revenue Requirement	\$644,991	\$658,676	\$672,426
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Gross Revenue Requirement	\$644,991	\$658,676	\$672,426

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

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$5,081,277
2	Less Accumulated Depreciation Reserve		\$269,807
3	Net Plant In Service		\$4,811,470
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$18,312
6	Materials & Supplies		\$12
7	Prepayments		\$5,764
8	OPEB Tracker Asset		\$6,065
9	TOTAL ADD TO NET PLANT IN SERVICE		\$30,153
10	SUBTRACT FROM NET PLANT		
11	Federal Tax Offset	-0.7863%	-\$766
12	State Tax Offset	5.2274%	\$800
13	City Tax Offset	0.0000%	\$0
14	Interest Expense Offset	18.8986%	\$25,189
15	Contribution In Aid of Construction		\$875,303
16	Customer Advances		\$0
17	Customer Deposits		\$0
18	Deferred Income Taxes		\$0
19	Pension Tracker Liability		\$1,130
20	Accrued Pension Liability		\$24,444
21	TOTAL SUBTRACT FROM NET PLANT		\$926,100
22	Total Rate Base		\$3,915,523

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO/Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization - IP	\$0	P-2	\$823	\$823	100.00%	\$0	\$823
3	302.000	Franchises - IP	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Other Plant & Misc. Equipment - IP	\$0	P-4	\$1,272	\$1,272	100.00%	\$0	\$1,272
5		TOTAL PLANT INTANGIBLE	\$0		\$2,095	\$2,095		\$0	\$2,095
6		COLLECTION PLANT							
7	350.000	Land and Land Rights - CP	\$0	P-7	-\$88	-\$88	100.00%	\$0	-\$88
8	351.000	Structures and Improvements - CP	\$67,991	P-8	\$231	\$68,222	100.00%	\$0	\$68,222
9	356.000	Power Generation Equipment - CP	\$20,891	P-9	\$0	\$20,891	100.00%	\$0	\$20,891
10	352.100	Collection Mains - CP	\$257,312	P-10	\$0	\$257,312	100.00%	\$0	\$257,312
11	352.200	Collection Other - CP	\$51,910	P-11	\$0	\$51,910	100.00%	\$0	\$51,910
12	362.200	Special Collecting Structures - CP	\$0	P-12	\$0	\$0	100.00%	\$0	\$0
13	363.200	Services to Customers - CP	\$0	P-13	\$0	\$0	100.00%	\$0	\$0
14	364.200	Flow Measuring Devices - CP	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15	365.200	Flow Measuring Installations - CP	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16	389.200	Other Plant & Misc. Equipment - CP	\$0	P-16	\$0	\$0	100.00%	\$0	\$0
17		TOTAL COLLECTION PLANT	\$398,104		\$143	\$398,247		\$0	\$398,247
18		SYSTEM PUMPING PLANT							
19	0.000	Land and Land Rights - SPP	\$0	P-19	\$0	\$0	100.00%	\$0	\$0
20	0.000	Structures and Improvements - SPP	\$0	P-20	\$0	\$0	100.00%	\$0	\$0
21	0.000	Power Generation Equipment - SPP	\$0	P-21	\$0	\$0	100.00%	\$0	\$0
22	0.000	Receiving Wells - SPP	\$0	P-22	\$0	\$0	100.00%	\$0	\$0
23	363.000	Pumping Equipment Elect - SPP	\$1,928	P-23	\$0	\$1,928	100.00%	\$0	\$1,928
24	365.000	Pumping Equip Other	\$106,277	P-24	\$0	\$106,277	100.00%	\$0	\$106,277
25	0.000	Other Plant & Misc. Equip-Corporate	\$0	P-25	\$7,657	\$7,657	100.00%	\$0	\$7,657
26		TOTAL SYSTEM PUMPING PLANT	\$108,205		\$7,657	\$115,862		\$0	\$115,862
27		TREATMENT & DISPOSAL PLANT							
28	370.000	Land and Land Rights - TDP	\$0	P-28	\$0	\$0	100.00%	\$0	\$0
29	371.000	Structures and Improvements - TDP	\$608,890	P-29	\$0	\$608,890	100.00%	\$586,668	\$1,195,558
30	372.000	Power Generation Equipment - TDP	\$46,287	P-30	\$0	\$46,287	100.00%	\$44,598	\$90,885
31	372.100	Treatment & Disposal Equipment - TDP	\$297,548	P-31	\$0	\$297,548	100.00%	\$286,689	\$584,237
32	372.200	Treatment & Disposal Equip Grit Remov	\$43,172	P-32	\$0	\$43,172	100.00%	\$41,596	\$84,768
33	372.300	Treatment & Disposal Equip Sed Tanks	\$776,852	P-33	\$0	\$776,852	100.00%	\$748,500	\$1,525,352
34	372.400	Treatment & Disposal Equip Sledge/Effl	\$62,722	P-34	\$0	\$62,722	100.00%	\$60,433	\$123,155
35	372.500	Treatment & Disposal Equip Gen Trmt	\$57,520	P-35	\$0	\$57,520	100.00%	\$55,421	\$112,941
36	372.600	Treatment & Disposal Equip Influent Lift	\$0	P-36	\$0	\$0	100.00%	\$0	\$0
37	373.000	Plant Sewers - TDP	\$354,787	P-37	\$0	\$354,787	100.00%	\$341,839	\$696,626
38	374.100	Outfall Sewer Lines - TDP	\$14,701	P-38	\$0	\$14,701	100.00%	\$14,164	\$28,865
39	374.200	Other Plant & Misc. Equipment - TDP	\$0	P-39	\$0	\$0	100.00%	\$0	\$0
40		TOTAL TREATMENT & DISPOSAL PLANT	\$2,262,479		\$0	\$2,262,479		\$2,179,908	\$4,442,387
41		GENERAL PLANT							
42	689.000	Land and Land Rights - GP	\$0	P-42	\$0	\$0	100.00%	\$0	\$0
43	390.000	Structures and Improvements - GP	\$2,066	P-43	\$40	\$2,106	100.00%	\$0	\$2,106
44	391.000	Office Furniture and Equipment - GP	\$13,172	P-44	\$582	\$13,754	100.00%	\$475	\$14,229
45	391.100	Computers & Peripheral Equipment	\$0	P-45	\$9,347	\$9,347	100.00%	\$0	\$9,347
46	391.200	Computer Software	\$0	P-46	\$26,534	\$26,534	100.00%	\$0	\$26,534
47	391.300	Computer Software Personal	\$0	P-47	\$515	\$515	100.00%	\$0	\$515
48	391.400	Other Office Equipment	\$0	P-48	\$33	\$33	100.00%	\$0	\$33
49	392.000	Transportation Equipment - GP	\$18,297	P-49	\$0	\$18,297	100.00%	\$0	\$18,297
50	392.100	Transportation Equip Lt Duty Trucks	\$0	P-50	\$177	\$177	100.00%	\$0	\$177
51	392.200	Transportation Equip Hvy Duty Trucks	\$0	P-51	\$0	\$0	100.00%	\$0	\$0
52	392.300	Transportation Equipment Autos	\$0	P-52	\$654	\$654	100.00%	\$0	\$654
53	393.000	Stores Equipment - GP	\$0	P-53	\$0	\$0	100.00%	\$0	\$0
54	394.000	Tools, Shop and Garage Equipment - GP	\$15,836	P-54	\$295	\$16,131	100.00%	\$0	\$16,131
55	394.100	Tools, Shop and Garage Equip Other	\$0	P-55	\$0	\$0	100.00%	\$0	\$0
56	396.000	Communication Equipment - GP	\$18,515	P-56	\$319	\$18,834	100.00%	\$0	\$18,834
57	397.000	Miscellaneous Equipment - GP	\$15,782	P-57	\$47	\$15,829	100.00%	\$0	\$15,829
58	398.700	Other Tangible Equipment - GP	\$0	P-58	\$0	\$0	100.00%	\$0	\$0
59		TOTAL GENERAL PLANT	\$83,668		\$38,543	\$122,211		\$475	\$122,686
60		TOTAL PLANT IN SERVICE	\$2,852,456		\$48,438	\$2,900,894		\$2,180,383	\$5,081,277

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

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-2	Organization - IP	301.000		\$823		\$0
	To Include Corporate Allocation		\$823		\$0	
P-4	Other Plant & Misc. Equipment - IP	303.000		\$1,272		\$0
	To Include Corporate Allocation		\$1,272		\$0	
P-7	Land and Land Rights - CP	350.000		-\$88		\$0
	1. To Include Corporate Allocation		-\$88		\$0	
P-8	Structures and Improvements - CP	351.000		\$231		\$0
	1. To Include Corporate Allocation		\$231		\$0	
P-25	Other Plant & Misc. Equip-Corporate			\$7,657		\$0
	1. Miscellaneous Corporate Allocation		\$7,657		\$0	
P-29	Structures and Improvements - TDP	371.000		\$0		\$586,668
	1.To Eliminate Excess Capacity (Merciel)		\$0		\$586,668	
P-30	Power Generation Equipment - TDP	372.000		\$0		\$44,598
	1.To Eliminate Excess Capacity (Merciel)		\$0		\$44,598	
P-31	Treatment & Disposal Equipment - TDP	372.100		\$0		\$286,689
	1.To Eliminate Excess Capacity (Merciel)		\$0		\$286,689	
P-32	Treatment & Disposal Equip Grit Remov	372.200		\$0		\$41,596
	1.To Eliminate Excess Capacity (Merciel)		\$0		\$41,596	
P-33	Treatment & Disposal Equip Sed Tanks	372.300		\$0		\$748,500
	1.To Eliminate Excess Capacity (Merciel)		\$0		\$748,500	

Accounting Schedule: 4
Sponsor: Keith D. Foster
Date: 8/16/2008
Time: 10:28 AM
Page: 1 of 3

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

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-34	Treatment & Disposal Equip Sledge/Effl	372.400		\$0		\$60,433
	1.To Eliminate Excess Capacity (Merciel)		\$0		\$60,433	
P-35	Treatment & Disposal Equip Gen Trmt	372.500		\$0		\$55,421
	1.To Eliminate Excess Capacity (Merciel)		\$0		\$55,421	
P-37	Plant Sewers - TDP	373.000		\$0		\$341,839
	1.To Eliminate Excess Capacity (Merciel)		\$0		\$341,839	
P-38	Outfall Sewer Lines - TDP	374.100		\$0		\$14,164
	1.To Eliminate Excess Capacity (Merciel)		\$0		\$14,164	
P-43	Structures and Improvements - GP	390.000		\$40		\$0
	1. To Include Corporate Allocation		\$40		\$0	
P-44	Office Furniture and Equipment - GP	391.000		\$582		\$475
	1. To Include Corporate Allocation		\$582		\$0	
	2. Svc Company Fixed Asset System (PRH)		\$0		\$475	
P-45	Computers & Peripheral Equipment	391.100		\$9,347		\$0
	1. To Include Corporate Allocation		\$9,347		\$0	
P-46	Computer Software	391.200		\$26,534		\$0
	1. To Include Corporate Allocation		\$26,534		\$0	
P-47	Computer Software Personal	391.300		\$515		\$0
	1. To Include Corporate Allocation		\$515		\$0	
P-48	Other Office Equipment	391.400		\$33		\$0
	1. To Include Corporate Allocation		\$33		\$0	

Accounting Schedule: 4
Sponsor: Keith D. Foster
Date: 8/16/2008
Time: 10:28 AM
Page: 2 of 3

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

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-50	Transportation Equip Lt Duty Trucks	392.100		\$177		\$0
	1. To Include Corporate Allocation		\$177		\$0	
P-52	Transportation Equipment Autos	392.300		\$654		\$0
	1. To Include Corporate Allocation		\$654		\$0	
P-54	Tools, Shop and Garage Equipment - GP	394.000		\$295		\$0
	1. To Include Corporate Allocation		\$295		\$0	
P-56	Communication Equipment - GP	396.000		\$319		\$0
	1. To Include Corp Allocation Non-Comm		\$166		\$0	
	2. To Include Corp Allocation Comm Equip		\$153		\$0	
P-57	Miscellaneous Equipment - GP	397.000		\$47		\$0
	1. To Include Corporate Allocation		\$47		\$0	
Total Plant Adjustments				\$48,438		\$2,180,383

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Organization - IP	\$823	0.00%	\$0
3	302.000	Franchises - IP	\$0	0.00%	\$0
4	303.000	Other Plant & Misc. Equipment - IP	\$1,272	0.00%	\$0
5		TOTAL PLANT INTANGIBLE	\$2,095		\$0
6		COLLECTION PLANT			
7	350.000	Land and Land Rights - CP	-\$88	0.00%	\$0
8	351.000	Structures and Improvements - CP	\$68,222	2.50%	\$1,706
9	356.000	Power Generation Equipment - CP	\$20,891	2.00%	\$418
10	352.100	Collection Mains - CP	\$257,312	2.00%	\$5,146
11	352.200	Collection Other - CP	\$51,910	2.00%	\$1,038
12	362.200	Special Collecting Structures - CP	\$0	2.00%	\$0
13	363.200	Services to Customers - CP	\$0	2.00%	\$0
14	364.200	Flow Measuring Devices - CP	\$0	0.00%	\$0
15	365.200	Flow Measuring Installations - CP	\$0	3.05%	\$0
16	389.200	Other Plant & Misc. Equipment - CP	\$0	0.00%	\$0
17		TOTAL COLLECTION PLANT	\$398,247		\$8,308
18		SYSTEM PUMPING PLANT			
19		Land and Land Rights - SPP	\$0	0.00%	\$0
20		Structures and Improvements - SPP	\$0	2.50%	\$0
21		Power Generation Equipment - SPP	\$0	2.00%	\$0
22		Receiving Wells - SPP	\$0	0.00%	\$0
23	363.000	Pumping Equipment Elect - SPP	\$1,928	10.00%	\$193
24	365.000	Pumping Equip Other	\$106,277	10.00%	\$10,628
25		Other Plant & Misc. Equip-Corporate	\$7,657	1.50%	\$115
26		TOTAL SYSTEM PUMPING PLANT	\$115,862		\$10,936
27		TREATMENT & DISPOSAL PLANT			
28	370.000	Land and Land Rights - TDP	\$0	0.00%	\$0
29	371.000	Structures and Improvements - TDP	\$1,195,558	2.50%	\$29,889
30	372.000	Power Generation Equipment - TDP	\$90,885	2.00%	\$1,818
31	372.100	Treatment & Disposal Equipment - TDP	\$584,237	5.00%	\$29,212
32	372.200	Treatment & Disposal Equip Grit Remov	\$84,768	5.00%	\$4,238
33	372.300	Treatment & Disposal Equip Sed Tanks	\$1,525,352	5.00%	\$76,268
34	372.400	Treatment & Disposal Equip Sledge/Effl	\$123,155	5.00%	\$6,158
35	372.500	Treatment & Disposal Equip Gen Trmt	\$112,941	5.00%	\$5,647
36	372.600	Treatment & Disposal Equip Influent Lift	\$0	5.00%	\$0
37	373.000	Plant Sewers - TDP	\$696,626	2.00%	\$13,933
38	374.100	Outfall Sewer Lines - TDP	\$28,865	2.00%	\$577
39	374.200	Other Plant & Misc. Equipment - TDP	\$0	0.00%	\$0
40		TOTAL TREATMENT & DISPOSAL PLANT	\$4,442,387		\$167,740
41		GENERAL PLANT			

Accounting Schedule: 5
Sponsor: Keith D. Foster
Date: 8/16/2008
Time: 10:28 AM
Page: 1 of 2

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
42	689.000	Land and Land Rights - GP	\$0	0.00%	\$0
43	390.000	Structures and Improvements - GP	\$2,106	2.50%	\$53
44	391.000	Office Furniture and Equipment - GP	\$14,229	4.00%	\$569
45	391.100	Computers & Peripheral Equipment	\$9,347	14.29%	\$1,336
46	391.200	Computer Software	\$26,534	14.29%	\$3,792
47	391.300	Computer Software Personal	\$515	14.29%	\$74
48	391.400	Other Office Equipment	\$33	6.67%	\$2
49	392.000	Transportation Equipment - GP	\$18,297	8.33%	\$1,524
50	392.100	Transportation Equip Lt Duty Trucks	\$177	0.00%	\$0
51	392.200	Transportation Equip Hvy Duty Trucks	\$0	0.00%	\$0
52	392.300	Transportation Equipment Autos	\$654	0.00%	\$0
53	393.000	Stores Equipment - GP	\$0	0.00%	\$0
54	394.000	Tools, Shop and Garage Equipment - GP	\$16,131	5.00%	\$807
55	394.100	Tools, Shop and Garage Equip Other	\$0	5.00%	\$0
56	396.000	Communication Equipment - GP	\$18,834	6.67%	\$1,256
57	397.000	Miscellaneous Equipment - GP	\$15,829	5.00%	\$791
58	398.700	Other Tangible Equipment - GP	\$0	5.00%	\$0
59		TOTAL GENERAL PLANT	\$122,686		\$10,204
60		Total Depreciation	\$5,081,277		\$197,188

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization - IP	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	302.000	Franchises - IP	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Other Plant & Misc. Equipment - IP	\$0	R-4	\$1,487	\$1,487	100.00%	\$0	\$1,487
5		TOTAL PLANT INTANGIBLE	\$0		\$1,487	\$1,487		\$0	\$1,487
6		COLLECTION PLANT							
7	350.000	Land and Land Rights - CP	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	351.000	Structures and Improvements - CP	\$10,060	R-8	\$1	\$10,061	100.00%	\$0	\$10,061
9	356.000	Power Generation Equipment - CP	\$104	R-9	\$0	\$104	100.00%	\$0	\$104
10	352.100	Collection Mains - CP	\$43,568	R-10	\$0	\$43,568	100.00%	\$0	\$43,568
11	352.200	Collection Other - CP	\$2,173	R-11	\$0	\$2,173	100.00%	\$0	\$2,173
12	362.200	Special Collecting Structures - CP	\$0	R-12	\$0	\$0	100.00%	\$0	\$0
13	363.200	Services to Customers - CP	\$0	R-13	\$0	\$0	100.00%	\$0	\$0
14	364.200	Flow Measuring Devices - CP	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15	365.200	Flow Measuring Installations - CP	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16	389.200	Other Plant & Misc. Equipment - CP	\$0	R-16	\$0	\$0	100.00%	\$0	\$0
17		TOTAL COLLECTION PLANT	\$55,905		\$1	\$55,906		\$0	\$55,906
18		SYSTEM PUMPING PLANT							
19		Land and Land Rights - SPP	\$0	R-19	\$0	\$0	100.00%	\$0	\$0
20		Structures and Improvements - SPP	\$0	R-20	\$0	\$0	100.00%	\$0	\$0
21		Power Generation Equipment - SPP	\$0	R-21	\$0	\$0	100.00%	\$0	\$0
22		Receiving Wells - SPP	\$0	R-22	\$0	\$0	100.00%	\$0	\$0
23	363.000	Pumping Equipment Elect - SPP	\$48	R-23	\$0	\$48	100.00%	\$0	\$48
24	365.000	Pumping Equip Other	\$2,657	R-24	\$0	\$2,657	100.00%	\$0	\$2,657
25		Other Plant & Misc. Equip-Corporate	\$0	R-25	-\$29	-\$29	100.00%	\$0	-\$29
26		TOTAL SYSTEM PUMPING PLANT	\$2,705		-\$29	\$2,676		\$0	\$2,676
27		TREATMENT & DISPOSAL PLANT							
28	370.000	Land and Land Rights - TDP	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	371.000	Structures and Improvements - TDP	\$3,806	R-29	\$0	\$3,806	100.00%	\$0	\$3,806
30	372.000	Power Generation Equipment - TDP	\$231	R-30	\$0	\$231	100.00%	\$0	\$231
31	372.100	Treatment & Disposal Equipment - TDP	\$120,422	R-31	\$0	\$120,422	100.00%	\$0	\$120,422
32	372.200	Treatment & Disposal Equip Grit Remov	\$1,025	R-32	\$0	\$1,025	100.00%	\$0	\$1,025
33	372.300	Treatment & Disposal Equip Sed Tanks	\$18,450	R-33	\$0	\$18,450	100.00%	\$0	\$18,450
34	372.400	Treatment & Disposal Equip Sledge/Effl	\$784	R-34	\$0	\$784	100.00%	\$0	\$784
35	372.500	Treatment & Disposal Equip Gen Trmt	\$935	R-35	\$0	\$935	100.00%	\$0	\$935
36	372.600	Treatment & Disposal Equip Influent Lift	\$0	R-36	\$0	\$0	100.00%	\$0	\$0
37	373.000	Plant Sewers - TDP	\$948	R-37	\$0	\$948	100.00%	\$0	\$948
38	374.100	Outfall Sewer Lines - TDP	\$98	R-38	\$0	\$98	100.00%	\$0	\$98
39	374.200	Other Plant & Misc. Equipment - TDP	\$0	R-39	\$0	\$0	100.00%	\$0	\$0
40		TOTAL TREATMENT & DISPOSAL PLANT	\$146,699		\$0	\$146,699		\$0	\$146,699
41		GENERAL PLANT							
42	689.000	Land and Land Rights - GP	\$0	R-42	\$0	\$0	100.00%	\$0	\$0
43	390.000	Structures and Improvements - GP	\$13	R-43	-\$703	-\$690	100.00%	\$0	-\$690
44	391.000	Office Furniture and Equipment - GP	\$11,602	R-44	\$94	\$11,696	100.00%	\$9	\$11,705
45	391.100	Computers & Peripheral Equipment	\$0	R-45	\$839	\$839	100.00%	\$0	\$839
46	391.200	Computer Software	\$0	R-46	\$16,061	\$16,061	100.00%	\$0	\$16,061
47	391.300	Computer Software Personal	\$0	R-47	\$183	\$183	100.00%	\$0	\$183
48	391.400	Other Office Equipment	\$0	R-48	\$13	\$13	100.00%	\$0	\$13
49	392.000	Transportation Equipment - GP	\$22,365	R-49	\$0	\$22,365	100.00%	\$0	\$22,365
50	392.100	Transportation Equip Lt Duty Trucks	\$0	R-50	\$293	\$293	100.00%	\$0	\$293
51	392.200	Transportation Equip Hvy Duty Trucks	\$0	R-51	\$0	\$0	100.00%	\$0	\$0
52	392.300	Transportation Equipment Autos	\$0	R-52	\$696	\$696	100.00%	\$0	\$696
53	393.000	Stores Equipment - GP	\$0	R-53	\$0	\$0	100.00%	\$0	\$0
54	394.000	Tools, Shop and Garage Equipment - GP	\$371	R-54	\$30	\$401	100.00%	\$0	\$401
55	394.100	Tools, Shop and Garage Equip Other	\$0	R-55	\$0	\$0	100.00%	\$0	\$0
56	396.000	Communication Equipment - GP	\$231	R-56	\$127	\$358	100.00%	\$0	\$358
57	397.000	Miscellaneous Equipment - GP	\$10,799	R-57	\$16	\$10,815	100.00%	\$0	\$10,815
58	398.700	Other Tangible Equipment - GP	\$0	R-58	\$0	\$0	100.00%	\$0	\$0
59		TOTAL GENERAL PLANT	\$45,381		\$17,649	\$63,030		\$9	\$63,039
60		TOTAL DEPRECIATION RESERVE	\$250,690		\$19,106	\$269,796		\$9	\$269,807

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

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-4	Other Plant & Misc. Equipment - IP	303.000		\$1,487		\$0
	To Include Corporate Allocation		\$1,487		\$0	
R-8	Structures and Improvements - CP	351.000		\$1		\$0
	To Include Corporate Allocation		\$1		\$0	
R-25	Other Plant & Misc. Equip-Corporate			-\$29		\$0
	1. Miscellaneous Corporate Allocation		-\$29		\$0	
R-43	Structures and Improvements - GP	390.000		-\$703		\$0
	1. To Include Corporate Allocation		-\$703		\$0	
R-44	Office Furniture and Equipment - GP	391.000		\$94		\$9
	1. To Include Corporate Allocation		\$94		\$0	
	2. Svc Company Fixed Asset System (PRH)		\$0		\$9	
R-45	Computers & Peripheral Equipment	391.100		\$839		\$0
	1. To Include Corporate Allocation		\$839		\$0	
R-46	Computer Software	391.200		\$16,061		\$0
	1. To Include Corporate Allocation		\$16,061		\$0	
R-47	Computer Software Personal	391.300		\$183		\$0
	1. To Include Corporate Allocation		\$183		\$0	
R-48	Other Office Equipment	391.400		\$13		\$0
	1. To Include Corporate Allocation		\$13		\$0	
R-50	Transportation Equip Lt Duty Trucks	392.100		\$293		\$0
	1. To Include Corporate Allocation		\$293		\$0	

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

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-52	Transportation Equipment Autos	392.300		\$696		\$0
	1. To Include Corporate Allocation		\$696		\$0	
R-54	Tools, Shop and Garage Equipment - GP	394.000		\$30		\$0
	1. To Include Corporate Allocation		\$30		\$0	
R-56	Communication Equipment - GP	396.000		\$127		\$0
	1. To Include Corporate Allocation		\$55		\$0	
	2. To Include Corp Allocation Comm Equip		\$72		\$0	
R-57	Miscellaneous Equipment - GP	397.000		\$16		\$0
	1. To Include Corporate Allocation		\$16		\$0	
Total Reserve Adjustments				\$19,108		\$9

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

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Base Payroll	\$85,043	39.87	13.00	26.87	0.073616	\$6,261
3	FICA - Employee Portion	\$7,614	39.87	16.19	23.68	0.064877	\$494
4	Income Taxes Withheld	\$11,610	39.87	16.19	23.68	0.064877	\$753
5	Fuel & Power	\$16,534	39.87	37.20	2.67	0.007315	\$121
6	Chemicals	\$0	39.87	39.87	0.00	0.000000	\$0
7	Materials & Supplies	\$12	39.87	39.87	0.00	0.000000	\$0
8	Purchased Water	\$143	39.87	42.45	-2.58	-0.007068	-\$1
9	Management Fees	\$105,648	39.87	21.41	18.46	0.050575	\$5,343
10	Group Insurance	\$20,671	39.87	-7.50	47.37	0.129781	\$2,683
11	OPEB's	\$4,251	39.87	3.41	36.46	0.099890	\$425
12	Pensions	\$5,040	39.87	17.58	22.29	0.061068	\$308
13	401(k) - Employer Match	\$77	39.87	38.82	1.05	0.002877	\$0
14	Insurance Other Than Group	\$22,091	39.87	42.44	-2.57	-0.007041	-\$156
15	Uncollectible Accounts	\$1,117	39.87	39.87	0.00	0.000000	\$0
16	Rents	\$5,938	39.87	-9.96	49.83	0.136521	\$811
17	Cash Vouchers	\$5,666	39.87	21.41	18.46	0.050575	\$287
18	TOTAL OPERATION AND MAINT. EXPENSE	\$291,455					\$17,329
19	TAXES						
20	FICA - Employer Portion	\$7,614	39.87	16.19	23.68	0.064877	\$494
21	Federal Unemployment	\$193	39.87	76.38	-36.51	-0.100027	-\$19
22	State Unemployment	\$487	39.87	76.38	-36.51	-0.100027	-\$49
23	Property Tax	\$0	39.87	182.50	-142.63	-0.390767	\$0
24	Corporate Franchise	\$1,538	39.87	-77.50	117.37	0.321562	\$495
25	PSC Assessment	\$319	39.87	-31.63	71.50	0.195890	\$62
26	Gross Receipts Tax	\$0	22.66	47.37	-24.71	-0.067699	\$0
27	Sales Tax	\$0	0.00	8.12	-8.12	-0.022247	\$0
28	Missouri Primacy Fees	\$0	22.66	243.50	-220.84	-0.605041	\$0
29	TOTAL TAXES	\$10,151					\$983
30	CWC REQ'D BEFORE RATE BASE OFFSETS						\$18,312
31	TAX OFFSET FROM RATE BASE						
32	Federal Tax Offset	\$97,391	39.87	37.00	2.87	0.007863	\$766
33	State Tax Offset	\$15,304	39.87	58.95	-19.08	-0.052274	-\$800
34	City Tax Offset	\$1,827	0.00	0.00	0.00	0.000000	\$0
35	Interest Expense Offset	\$133,284	39.87	108.85	-68.98	-0.188986	-\$25,189
36	TOTAL OFFSET FROM RATE BASE	\$247,806					-\$25,223
37	TOTAL CASH WORKING CAPITAL REQUIRED						-\$6,911

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

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OPERATING REVENUES	\$208,156	See Note (1)	See Note (1)	See Note (1)	\$208,156	\$28,854	\$237,010	See Note (1)	See Note (1)
2	TOTAL COLLECTION OPERATIONS EXPENSES	\$5,979	\$0	\$5,979	\$0	\$5,979	\$0	\$5,979	\$0	\$5,979
3	TOTAL COLLECTION MAINT. EXPENSES	\$310	\$0	\$310	\$0	\$310	\$0	\$310	\$0	\$310
4	TOTAL PUMPING OPERATIONS EXPENSES	\$3,443	\$0	\$3,443	\$604	\$4,047	\$0	\$4,047	\$0	\$4,047
5	TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	TOTAL WASTEW TREAT EXP - OPER & MTCE	\$30,110	\$0	\$30,110	-\$2,913	\$27,197	\$0	\$27,197	\$0	\$27,197
7	TOTAL TREAT. & DISP. OPER. EXPENSE	\$264	\$105	\$159	\$0	\$264	\$0	\$264	\$105	\$159
8	TOTAL TREAT. & DISP. MAINT. EXPENSES	\$4,562	\$5	\$4,557	-\$217	\$4,345	\$0	\$4,345	\$5	\$4,340
9	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$4,723	\$0	\$4,723	\$64	\$4,787	\$0	\$4,787	\$0	\$4,787
10	TOTAL ADMIN. & GENERAL EXPENSES	\$127,399	\$92,901	\$34,498	\$63,191	\$190,590	\$53,936	\$244,526	\$207,207	\$37,319
11	TOTAL DEPRECIATION EXPENSE	\$46,780	See Note (1)	See Note (1)	See Note (1)	\$46,780	\$128,511	\$175,291	See Note (1)	See Note (1)
12	TOTAL OTHER OPERATING EXPENSE	\$5,029	\$0	\$5,029	\$17,424	\$22,453	\$0	\$22,453	-\$29	\$22,482
13	TOTAL OPERATING & MAINT. EXPENSE	\$228,599	\$93,011	\$88,808	\$78,153	\$306,752	\$182,447	\$489,199	\$207,288	\$106,620
14	NET INCOME BEFORE TAXES	-\$20,443	\$0	\$0	\$0	-\$98,596	-\$153,593	-\$252,189	\$0	\$0
15	TOTAL INCOME TAXES	\$0	See Note (1)	See Note (1)	See Note (1)	\$0	\$0	\$0	See Note (1)	See Note (1)
16	TOTAL DEFERRED INCOME TAXES	\$2,805	See Note (1)	See Note (1)	See Note (1)	\$2,805	-\$13,588	-\$10,783	See Note (1)	See Note (1)
17	NET OPERATING INCOME	-\$23,248	\$0	\$0	\$0	-\$101,401	-\$140,005	-\$241,406	\$0	\$0

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

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj. Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	480.000	Residential	\$208,051	See note (1)	See note (1)	Rev-2	See note (1)	\$208,051	100.00%	\$19,430	\$227,481	See note (1)	See note (1)
Rev-3	481.100	Commercial	\$0			Rev-3		\$0	100.00%	\$9,337	\$9,337		
Rev-4	481.200	Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5	489.000	Misc Service Revenue	\$105			Rev-5		\$105	100.00%	\$87	\$192		
Rev-6	493.000	Other Sewer Revenue - Oper. Rev.	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7		TOTAL OPERATING REVENUES	\$208,156					\$208,156		\$28,854	\$237,010		
1		COLLECTION OPERATIONS EXPENSES											
2	600.000	Super & Eng Oper COE	\$0	\$0	\$0	E-2	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
3	601.000	Labor & Exp Oper COE	\$5,836	\$0	\$5,836	E-3	\$0	\$5,836	100.00%	\$0	\$5,836	\$0	\$5,836
4	602.000	Purchased Water	\$143	\$0	\$143	E-4	\$0	\$143	100.00%	\$0	\$143	\$0	\$143
5		TOTAL COLLECTION OPERATIONS EXPENSES	\$5,979	\$0	\$5,979		\$0	\$5,979		\$0	\$5,979	\$0	\$5,979
6		COLLECTION MAINT. EXPENSES											
7	610.000	Super & Eng Mtce CME	\$0	\$0	\$0	E-7	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
8	612.000	Collect & Impound Mtce CME	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	617.000	Misc Plant Mtce CME	\$310	\$0	\$310	E-9	\$0	\$310	100.00%	\$0	\$310	\$0	\$310
10		TOTAL COLLECTION MAINT. EXPENSES	\$310	\$0	\$310		\$0	\$310		\$0	\$310	\$0	\$310
11		PUMPING OPERATIONS EXPENSES											
12	620.000	Super & Eng Oper POE	\$0	\$0	\$0	E-12	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
13	621.000	Fuel for Power Production - POE	\$0	\$0	\$0	E-13	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
14	622.000	Labor & Eng Oper Pwr Prod	\$0	\$0	\$0	E-14	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
15	623.000	Purchased Fuel/Power for Pump	\$3,442	\$0	\$3,442	E-15	\$604	\$4,046	100.00%	\$0	\$4,046	\$0	\$4,046
16	624.000	Labor & Eng Oper Pump	\$1	\$0	\$1	E-16	\$0	\$1	100.00%	\$0	\$1	\$0	\$1
17	626.000	Misc Exp Oper POE	\$0	\$0	\$0	E-17	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
18	627.000	Rents Oper POE	\$0	\$0	\$0	E-18	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
19		TOTAL PUMPING OPERATIONS EXPENSES	\$3,443	\$0	\$3,443		\$604	\$4,047		\$0	\$4,047	\$0	\$4,047
20		PUMPING MAINTENANCE EXPENSES											
21	630.000	Super & Eng Mtce PME	\$0	\$0	\$0	E-21	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
22	631.000	Struct & Improve Mtce PME	\$0	\$0	\$0	E-22	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
23	632.000	Power Prod Equip Mtce PME	\$0	\$0	\$0	E-23	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
24	633.000	Pump Equip Mtce	\$0	\$0	\$0	E-24	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
25	634.000	Misc Exp Mtce - PME	\$0	\$0	\$0	E-25	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
26		TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
27		WASTEW TREAT EXP - OPER & MTCE											
28	640.000	Super & Eng Exp WT	\$0	\$0	\$0	E-28	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
29	641.000	Chemicals	\$0	\$0	\$0	E-29	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
30	642.000	Labor & Exp WT	\$717	\$0	\$717	E-30	\$0	\$717	100.00%	\$0	\$717	\$0	\$717
31	643.000	Misc Exp WT	\$29,373	\$0	\$29,373	E-31	-\$2,913	\$26,460	100.00%	\$0	\$26,460	\$0	\$26,460
32	644.000	Rents ET	\$0	\$0	\$0	E-32	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
33	651.000	Structures & Improvements WT	\$0	\$0	\$0	E-33	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
34	652.000	WT Equip Mtce WT	\$20	\$0	\$20	E-34	\$0	\$20	100.00%	\$0	\$20	\$0	\$20
35		TOTAL WASTEW TREAT EXP - OPER & MTCE	\$30,110	\$0	\$30,110		-\$2,913	\$27,197		\$0	\$27,197	\$0	\$27,197
36		TREAT. & DISP. OPER. EXPENSE											
37	660.000	Super & Eng Oper TD	\$2	\$2	\$0	E-37	\$0	\$2	100.00%	\$0	\$2	\$2	\$0
38	661.000	Storage Facility Exp	\$0	\$0	\$0	E-38	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
39	662.000	TD Lines Exp	\$128	\$103	\$25	E-39	\$0	\$128	100.00%	\$0	\$128	\$103	\$25

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
40	663.000	Meter Exp	\$0	\$0	\$0	E-40	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
41	665.000	Misc Exp Oper TD	\$134	\$0	\$134	E-41	\$0	\$134	100.00%	\$0	\$134	\$0	\$134
42	666.000	Rents Oper TD	\$0	\$0	\$0	E-42	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
43		M & S Oper TD Mains	\$0	\$0	\$0	E-43	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
44		M & S Oper TD Hydrants	\$0	\$0	\$0	E-44	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
45		TOTAL TREAT. & DISP. OPER. EXPENSE	\$264	\$105	\$159		\$0	\$264		\$0	\$264	\$105	\$159
46		TREAT. & DISP. MAINT. EXPENSES											
47	670.000	Super & Eng Mtce TD	\$0	\$0	\$0	E-47	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
48	671.000	Struct & Improve Mtce TD	\$0	\$0	\$0	E-48	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
49	673.000	TD Main Mtce TD	\$2	\$2	\$0	E-49	\$0	\$2	100.00%	\$0	\$2	\$2	\$0
50	675.000	Services Mtce	\$0	\$0	\$0	E-50	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
51	676.000	Meters Mtce TD	\$3	\$3	\$0	E-51	\$0	\$3	100.00%	\$0	\$3	\$3	\$0
52	678.000	Misc Plant Mtce TD	\$4,557	\$0	\$4,557	E-52	-\$217	\$4,340	100.00%	\$0	\$4,340	\$0	\$4,340
53		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$4,562	\$5	\$4,557		-\$217	\$4,345		\$0	\$4,345	\$5	\$4,340
54		CUSTOMER ACCOUNTS EXPENSE											
55	903.000	Cust Rec & Collection CA	\$2,838	\$0	\$2,838	E-55	\$482	\$3,320	100.00%	\$0	\$3,320	\$0	\$3,320
56	904.000	Uncollectible Accts	\$1,535	\$0	\$1,535	E-56	-\$418	\$1,117	100.00%	\$0	\$1,117	\$0	\$1,117
57	905.000	Misc Cust Accts Exp CA	\$353	\$0	\$353	E-57	\$0	\$353	100.00%	\$0	\$353	\$0	\$353
58	907.000	Cust Serv & Info Exp CA	-\$3	\$0	-\$3	E-58	\$0	-\$3	100.00%	\$0	-\$3	\$0	-\$3
59		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$4,723	\$0	\$4,723		\$64	\$4,787		\$0	\$4,787	\$0	\$4,787
60		ADMIN. & GENERAL EXPENSES											
61	920.000	Salaries & Wages - Employees - AGE	\$41,491	\$41,491	\$0	E-61	\$61,473	\$102,964	100.00%	\$0	\$102,964	\$102,964	\$0
62	921.100	Other Supplies & Exp	\$9,123	\$0	\$9,123	E-62	\$0	\$9,123	100.00%	\$0	\$9,123	\$0	\$9,123
63	921.200	General Office Exp-Other Supplies	\$18,113	\$0	\$18,113	E-63	\$684	\$18,797	100.00%	\$0	\$18,797	\$0	\$18,797
64	921.300	Misc Other Supplies	\$377	\$0	\$377	E-64	\$149	\$526	100.00%	\$0	\$526	\$0	\$526
65	923.100	Outside Services-Mgt Fees	\$37,805	\$37,805	\$0	E-65	\$0	\$37,805	100.00%	\$53,936	\$91,741	\$91,741	\$0
66	923.200	Outside Services-Misc	\$3,927	\$3,927	\$0	E-66	\$0	\$3,927	100.00%	\$0	\$3,927	\$3,927	\$0
67	923.300	Outside Services-Mtce Exp	\$12	\$0	\$12	E-67	\$0	\$12	100.00%	\$0	\$12	\$0	\$12
68	924.100	Property Ins Other Than Group	\$6,607	\$0	\$6,607	E-68	\$0	\$6,607	100.00%	\$0	\$6,607	\$0	\$6,607
69	924.200	Property Ins - Misc	\$224	\$0	\$224	E-69	\$0	\$224	100.00%	\$0	\$224	\$0	\$224
70	925.000	Injuries & Damages	\$16	\$0	\$16	E-70	\$0	\$16	100.00%	\$0	\$16	\$0	\$16
71	926.100	Group Insurance - Empl Pen & Ben	\$6,078	\$6,078	\$0	E-71	\$0	\$6,078	100.00%	\$0	\$6,078	\$6,078	\$0
72	926.200	Pensions - Empl Pen & Ben	\$3,098	\$3,098	\$0	E-72	-\$2,415	\$683	100.00%	\$0	\$683	\$683	\$0
73	926.300	Employee Pensions & Benefits Misc	\$502	\$502	\$0	E-73	\$1,422	\$1,924	100.00%	\$0	\$1,924	\$1,924	\$0
74	928.000	Reg Commission Exp	\$105	\$0	\$105	E-74	-\$234	-\$129	100.00%	\$0	-\$129	\$0	-\$129
75	931.000	Rents	\$676	\$0	\$676	E-75	\$3,007	\$3,683	100.00%	\$0	\$3,683	\$0	\$3,683
76	930.100	Goodwill Advertising Exp	\$7	\$0	\$7	E-76	-\$18	-\$11	100.00%	\$0	-\$11	\$0	-\$11
77	930.200	Misc Exp AG	-\$1,045	\$0	-\$1,045	E-77	-\$877	-\$1,922	100.00%	\$0	-\$1,922	-\$110	-\$1,812
78	930.300	Research & Development	\$0	\$0	\$0	E-78	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
79	932.000	General Plant Maintenance AG	\$283	\$0	\$283	E-79	\$0	\$283	100.00%	\$0	\$283	\$0	\$283
80		TOTAL ADMIN. & GENERAL EXPENSES	\$127,399	\$92,901	\$34,498		\$63,191	\$190,590		\$53,936	\$244,526	\$207,207	\$37,319
81		DEPRECIATION EXPENSE											
82	403.000	Depreciation Expense, Dep. Exp.	\$46,780	See note (1)	See note (1)	E-82	See note (1)	\$46,780	100.00%	\$128,511	\$175,291	See note (1)	See note (1)
83		TOTAL DEPRECIATION EXPENSE	\$46,780	\$0	\$0		\$0	\$46,780		\$128,511	\$175,291	\$0	\$0
84		OTHER OPERATING EXPENSES											
85	405.000	Amortization-Other UP	\$165	\$0	\$165	E-85	\$0	\$165	100.00%	\$0	\$165	\$0	\$165
86	406.000	Amortization-Intangible Fin	\$207	\$0	\$207	E-86	\$0	\$207	100.00%	\$0	\$207	\$0	\$207

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Non Labor
87	0.000	PSC Assessment-Sewer	\$1,276	\$0	\$1,276	E-87	\$17,295	\$18,571	100.00%	\$0	\$18,571	\$0	\$18,571
88	408.000	Property Taxes	\$0	\$0	\$0	E-88	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
89	408.000	FICA	\$3,173	\$0	\$3,173	E-89	-\$29	\$3,144	100.00%	\$0	\$3,144	-\$29	\$3,173
90	0.000	FUTA	\$39	\$0	\$39	E-90	\$0	\$39	100.00%	\$0	\$39	\$0	\$39
91	0.000	SUTA	\$64	\$0	\$64	E-91	\$0	\$64	100.00%	\$0	\$64	\$0	\$64
92	0.000	Other Taxes & Licenses	\$105	\$0	\$105	E-92	\$0	\$105	100.00%	\$0	\$105	\$0	\$105
93	408.000	Gross Receipts Tax	\$0	\$0	\$0	E-93	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
94	408.000	Franchise Taxes	\$0	\$0	\$0	E-94	\$158	\$158	100.00%	\$0	\$158	\$0	\$158
95		TOTAL OTHER OPERATING EXPENSE	\$5,029	\$0	\$5,029		\$17,424	\$22,453		\$0	\$22,453	-\$29	\$22,482
96		TOTAL OPERATING & MAINT. EXPENSE	\$228,599	\$93,011	\$88,808		\$78,153	\$306,752		\$182,447	\$489,199	\$207,288	\$106,620
97		NET INCOME BEFORE TAXES	-\$20,443					-\$98,596		-\$153,593	-\$252,189		
98		INCOME TAXES											
99	0.000	Current Income Taxes	\$0	See note (1)	See note (1)	E-99	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
100		TOTAL INCOME TAXES	\$0					\$0		\$0	\$0		
101		DEFERRED INCOME TAXES											
102	0.000	Deferred Income Taxes - Def. Inc. Tax.	\$2,820	See note (1)	See note (1)	E-102	See note (1)	\$2,820	100.00%	-\$13,603	-\$10,783	See note (1)	See note (1)
103	0.000	Amortization of Deferred ITC	-\$15			E-103		-\$15	100.00%	\$15	\$0		
104		TOTAL DEFERRED INCOME TAXES	\$2,805					\$2,805		-\$13,588	-\$10,783		
105		NET OPERATING INCOME	-\$23,248					-\$101,401		-\$140,005	-\$241,406		

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

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Residential	480.000	\$0	\$0	\$0	\$0	\$19,430	\$19,430
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$19,430	
Rev-3	Commercial	481.100	\$0	\$0	\$0	\$0	\$9,337	\$9,337
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	\$9,337	
	2. No Adjustment		\$0	\$0		\$0	\$0	
Rev-5	Misc Service Revenue	489.000	\$0	\$0	\$0	\$0	\$87	\$87
	1. Corporate Revs for AWR Water-Line Protect (PRH)		\$0	\$0		\$0	\$87	
E-15	Purchased Fuel/Power for Pump	623.000	\$0	\$604	\$604	\$0	\$0	\$0
	1. To Annualize Fuel & Power Expense (Foster)		\$0	\$604		\$0	\$0	
E-31	Misc Exp WT	643.000	\$0	-\$2,913	-\$2,913	\$0	\$0	\$0
	1. To Annualize Waste Disposal Expense (Eaves)		\$0	-\$2,913		\$0	\$0	
E-52	Misc Plant Mtce TD	678.000	\$0	-\$217	-\$217	\$0	\$0	\$0
	1. To Adjust Tank Painting Expense (Bolin)		\$0	-\$217		\$0	\$0	
E-55	Cust Rec & Collection CA	903.000	\$0	\$482	\$482	\$0	\$0	\$0

Accounting Schedule: 10
Sponsor: Paul R. Harrison
Date: 8/16/2008
Time: 10:29 AM
Page: 1 of 5

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To Annualize Postage Expense (Foster)		\$0	\$482		\$0	\$0	
E-56	Uncollectible Accts	904.000	\$0	-\$418	-\$418	\$0	\$0	\$0
	1. To Annualize Uncollectible Accounts (Boateng)		\$0	-\$418		\$0	\$0	
E-61	Salaries & Wages - Employees - AGE	920.000	\$61,473	\$0	\$61,473	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		\$62,877	\$0		\$0	\$0	
	2. To Remove Payroll Related to Lobbying (Bolin)		-\$530	\$0		\$0	\$0	
	3. To Normalize Overtime (Eaves)		-\$812	\$0		\$0	\$0	
	4. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$62	\$0		\$0	\$0	
E-63	General Office Exp-Other Supplies	921.200	\$0	\$684	\$684	\$0	\$0	\$0
	1. To Annualize Regulatory Asset Expense (Eaves)		\$0	\$641		\$0	\$0	
	2. To Annualize Telephone Expense (Foster)		\$0	\$49		\$0	\$0	
	3. To Remove Disallowed Dues & Donations (Foster)		\$0	-\$6		\$0	\$0	
E-64	Misc Other Supplies	921.300	\$0	\$149	\$149	\$0	\$0	\$0
	1. To Annualize Fuel & Power Expense (Foster)		\$0	\$149		\$0	\$0	
E-65	Outside Services-Mgt Fees	923.100	\$0	\$0	\$0	\$53,936	\$0	\$53,936
	1. To Adjust Belleville Lab Allocation Costs (Harrison)		\$0	\$0		-\$1,552	\$0	-\$1,552

Accounting Schedule: 10
Sponsor: Paul R. Harrison
Date: 8/16/2008
Time: 10:29 AM
Page: 2 of 5

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	2. To Adjust Corporate Svc Co Mgt Fees (Harrison)		\$0	\$0		-\$19,090	\$0	
	3. To Adjust Corporate Svc Co Mgt Fees (Harrison)		\$0	\$0		\$74,578	\$0	
E-72	Pensions - Empl Pen & Ben	926.200	-\$2,415	\$0	-\$2,415	\$0	\$0	\$0
	1. To Annualize Pension Expense (Eaves)		-\$2,415	\$0		\$0	\$0	
E-73	Employee Pensions & Benefits Misc	926.300	\$1,422	\$0	\$1,422	\$0	\$0	\$0
	1. To Remove Benefits Related to Lobbying (Bolin)		-\$50	\$0		\$0	\$0	
	2. To Annualize OPEB Expense (Eaves)		\$1,472	\$0		\$0	\$0	
E-74	Reg Commission Exp	928.000	\$0	-\$234	-\$234	\$0	\$0	\$0
	1. To Adjust Rate Case Expense (Eaves)		\$0	-\$234		\$0	\$0	
E-75	Rents	931.000	\$0	\$3,007	\$3,007	\$0	\$0	\$0
	1. To Annualize Building Lease Expense (Eaves)		\$0	\$187		\$0	\$0	
	2. To Annualize Equipment Lease Expense (Eaves)		\$0	\$2,820		\$0	\$0	
E-76	Goodwill Advertising Exp	930.100	\$0	-\$18	-\$18	\$0	\$0	\$0
	1. To Remove Disallowed Advertising Expense (Foster)		\$0	-\$18		\$0	\$0	
E-77	Misc Exp AG	930.200	-\$110	-\$767	-\$877	\$0	\$0	\$0

Accounting Schedule: 10
Sponsor: Paul R. Harrison
Date: 8/16/2008
Time: 10:29 AM
Page: 3 of 5

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

A	B	C	D	E	F	G	H	I
Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
	1. To Annualize Transportation Expense (Eaves)		\$0	\$4		\$0	\$0	
	2. To Remove Lobbying Expense (Bolin)		-\$110	\$0		\$0	\$0	
	3. To Remove Disall. Ad, Promotion & Contrib. (Foster)		\$0	-\$162		\$0	\$0	
	4. To Remove Disallowed Dues & Donations (Foster)		\$0	-\$609		\$0	\$0	
E-82	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$128,511	\$128,511
	To Annualize Depreciation Expense		\$0	\$0		\$0	\$150,408	
	1. To Annualize Depreciation on CIAC		\$0	\$0		\$0	-\$21,897	
E-87	PSC Assessment-Sewer		\$0	\$17,295	\$17,295	\$0	\$0	\$0
	1. To Annualize PSC Assessment (Bolin)		\$0	\$17,295		\$0	\$0	
E-89	FICA	408.000	-\$29	\$0	-\$29	\$0	\$0	\$0
	1. To Remove Tax Related Lobbying (Bolin)		-\$29	\$0		\$0	\$0	
E-94	Franchise Taxes	408.000	\$0	\$158	\$158	\$0	\$0	\$0
	1. To Annualize Franchise Tax (Foster)		\$0	\$158		\$0	\$0	
E-102	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0	-\$13,603	-\$13,603
	1. To Adjust Deferred Income Taxes (Harrison)		\$0	\$0		\$0	-\$13,603	

Accounting Schedule: 10
Sponsor: Paul R. Harrison
Date: 8/16/2008
Time: 10:29 AM
Page: 4 of 5

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-103	Amortization of Deferred ITC		\$0	\$0	\$0	\$0	\$15	\$15
	1. To Adjust Deferred ITC (Harrison)		\$0	\$0		\$0	\$15	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$28,854	\$28,854
Total Operating & Maint. Expense			\$60,341	\$17,812	\$78,153	\$53,936	\$128,511	\$182,447

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

Line Number	A Description	B Percentage Rate	C Test Year	D 7.52% Return	E 7.73% Return	F 7.95% Return
1	NET OPERATING INCOME		-\$241,406	\$294,369	\$302,748	\$311,167
2	ADD TO NET OPERATING INCOME					
3	Current Income Taxes		\$0	\$109,216	\$114,522	\$119,853
4	Deferred Income Taxes from Inc. Statement					
5	Deferred Income Tax Expense		-\$10,783	-\$10,783	-\$10,783	-\$10,783
6	ITC Amortization		\$0	\$0	\$0	\$0
7	TOTAL NET INCOME BEFORE TAXES		-\$252,189	\$392,802	\$406,487	\$420,237
8	ADD TO NET INCOME BEFORE TAXES					
9	Book Depreciation Expense		\$175,291	\$175,291	\$175,291	\$175,291
10	Miscellaneous Non-deductible Expense		-\$192	-\$192	-\$192	-\$192
11	TOTAL ADD TO NET INCOME BEFORE TAXES		\$175,099	\$175,099	\$175,099	\$175,099
12	SUBT. FROM NET INC. BEFORE TAXES					
13	Interest Expense calculated at the Rate of	3.4040%	\$133,284	\$133,284	\$133,284	\$133,284
14	Tax Straight-Line Depreciation		\$175,291	\$175,291	\$175,291	\$175,291
15	Excess Tax Depreciation		-\$22,379	-\$22,379	-\$22,379	-\$22,379
16	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$286,196	\$286,196	\$286,196	\$286,196
17	NET TAXABLE INCOME		-\$363,286	\$281,705	\$295,390	\$309,140
18	PROVISION FOR FED. INCOME TAX					
19	Net Taxable Inc. - Fed. Inc. Tax		\$0	\$281,705	\$295,390	\$309,140
20	Deduct Missouri Income Tax at the Rate of	100.000%	\$0	\$14,595	\$15,304	\$16,017
21	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$1,742	\$1,827	\$1,912
22	Federal Taxable Income - Fed. Inc. Tax		\$0	\$265,368	\$278,259	\$291,211
23	Federal Income Tax at the Rate of	35.000%	\$0	\$92,879	\$97,391	\$101,924
24	PROVISION FOR MO. INCOME TAX					
25	Net Taxable Income - MO. Inc. Tax		\$0	\$281,705	\$295,390	\$309,140
26	Deduct Federal Income Tax at the Rate of	50.000%	\$0	\$46,440	\$48,696	\$50,962
27	Deduct City Income Tax - MO. Inc. Tax		\$0	\$1,742	\$1,827	\$1,912
28	Missouri Taxable Income - MO. Inc. Tax		\$0	\$233,523	\$244,867	\$256,266
29	Missouri Income Tax at the Rate of	6.250%	\$0	\$14,595	\$15,304	\$16,017
30	PROVISION FOR CITY INCOME TAX					
31	Net Taxable Income - City Inc. Tax		\$0	\$281,705	\$295,390	\$309,140
32	Deduct Federal Income Tax - City Inc. Tax		\$0	\$92,879	\$97,391	\$101,924
33	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$14,595	\$15,304	\$16,017
34	City Taxable Income		\$0	\$174,231	\$182,695	\$191,199
35	City Income Tax at the Rate of	1.000%	\$0	\$1,742	\$1,827	\$1,912
36	SUMMARY OF CURRENT INCOME TAX					
37	Federal Income Tax		\$0	\$92,879	\$97,391	\$101,924
38	State Income Tax		\$0	\$14,595	\$15,304	\$16,017
39	City Income Tax		\$0	\$1,742	\$1,827	\$1,912
40	TOTAL SUMMARY OF CURRENT INCOME TAX		\$0	\$109,216	\$114,522	\$119,853
41	DEFERRED INCOME TAXES					
42	Deferred Investment Tax Credit		\$0	\$0	\$0	\$0
43	Deferred Income Tax		-\$10,783	-\$10,783	-\$10,783	-\$10,783
44	Deferred Tax Depreciation		\$0	\$0	\$0	\$0
45	Amort of Deferred Tax Depreciation		\$0	\$0	\$0	\$0
46	Amort of Repair Allowance		\$0	\$0	\$0	\$0
47	Amort of Deferred ITC		\$0	\$0	\$0	\$0
48	Deferred Unbilled		\$0	\$0	\$0	\$0
49	TOTAL DEFERRED INCOME TAXES		-\$10,783	-\$10,783	-\$10,783	-\$10,783

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

Line Number	A Description	B Percentage Rate	C Test Year	D 7.52% Return	E 7.73% Return	F 7.95% Return
50	TOTAL INCOME TAX			<u>-\$10,783</u>	<u>\$98,433</u>	<u>\$103,739</u>
						<u>\$109,070</u>

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

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

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

Feeder Description	A Annualized Customers	B Total Customer Bills	C Annual Customer Charge Revenues	E Annualized Water Usage	F Annualized Volumetric Revenues	G Total Annualized Revenues C+F
Residential Revenue Feeders, Totals	8,373	8,373	\$227,481	0	\$0	\$227,481
Commercial Revenue Feeders, Totals	397	397	\$9,337	0	\$0	\$9,337
Industrial Revenue Feeders, Totals	0	0	\$0	0	\$0	\$0
Test	0	0	\$0	0	\$0	\$0
Total Revenue Feeders	8,770	8,770	\$236,818	0	\$0	\$236,818

Missouri - American Water Company
Case No. WR-2008-0311
Cedar Hill Sewer District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Residential Annualized Sewer Revenues, No Water Usage Charge

Line Number	A Customer Description	B Annualized Customers	C Bills Per Year	D Total Customer Bills B * C	E Customer Charge	F Annual Customer Charge Revenues D * E
1	CDH - RESIDENTIAL					
2	Single Family with Meters	258	1	258	\$23.52	\$6,068
3	Single Family without Meters	6,709	1	6,709	\$23.52	\$157,796
4	Mobile Homes Inside Mobile Home P	1,146	1	1,146	\$21.17	\$24,261
5	Multiple Family Residence	258	1	258	\$18.62	\$4,804
6	Consumption Charge	1	1	1	\$34,521.00	\$34,521
7	Adjustment (rounding effect)	1	1	1	\$31.00	\$31
8	TOTAL CDH - RESIDENTIAL	8,373		8,373		\$227,481
9	TOTAL ALL DISTRICTS	8,373		8,373		\$227,481
Total Annualized Revenues						\$227,481

Missouri - American Water Company
 Case No. WR-2008-0311
 Cedar Hill Sewer District
 Test Year Ending: 12-31-2007; Update Period: 03-31-2008
 Commercial Annualized Sewer Revenues, No Water Usage Charge

Line Number	A Meter Size	B Annualized Customers	C Bills Per Year	D Total Customer Bills B * C	E Customer Charge	F Annual Customer Charge Revenues D * E
1	CDH - COMMERCIAL					
2	Commercial Revenues (Flate Rate)	397	1	397	\$23.52	\$9,337
3	TOTAL CDH - COMMERCIAL	397		397		\$9,337
4	TOTAL ALL DISTRICTS	397		397		\$9,337
Total Annualized Revenues						\$9,337

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



MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

DIRECT

STAFF ACCOUNTING SCHEDULES

**MISSOURI - AMERICAN WATER COMPANY
PARKVILLE SEWER DISTRICT
CASE NO. WR-2008-0311**

Jefferson City, Missouri

August 2008

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

Line Number	A Description	B 7.52% Return	C 7.73% Return	D 7.95% Return
1	Net Orig Cost Rate Base	\$35,103	\$35,103	\$35,103
2	Rate of Return	7.52%	7.73%	7.95%
3	Net Operating Income Requirement	\$2,639	\$2,714	\$2,790
4	Net Income Available	-\$2,817	-\$2,817	-\$2,817
5	Additional Net Income Required	\$5,456	\$5,531	\$5,607
6	Income Tax Requirement			
7	Required Current Income Tax	\$744	\$790	\$838
8	Current Income Tax Available	\$0	\$0	\$0
9	Additional Current Tax Required	\$744	\$790	\$838
10	Revenue Requirement	\$6,200	\$6,321	\$6,445
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Gross Revenue Requirement	\$6,200	\$6,321	\$6,445

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

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$81,582
2	Less Accumulated Depreciation Reserve		\$31,337
3	Net Plant In Service		\$50,245
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$3,114
6	Materials & Supplies		\$0
7	Prepayments		\$188
8	OPEB Tracker Asset		\$195
9	TOTAL ADD TO NET PLANT IN SERVICE		\$3,497
10	SUBTRACT FROM NET PLANT		
11	Federal Tax Offset	-0.7863%	-\$5
12	State Tax Offset	5.2274%	\$6
13	City Tax Offset	0.0000%	\$0
14	Interest Expense Offset	18.8986%	\$226
15	Contribution In Aid of Construction		\$17,199
16	Customer Advances		\$390
17	Customer Deposits		\$0
18	Deferred Income Taxes		\$0
19	Pension Tracker Liability		\$36
20	Accrued Pension Liability		\$787
21	TOTAL SUBTRACT FROM NET PLANT		\$18,639
22	Total Rate Base		\$35,103

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization - IP	\$0	P-2	\$27	\$27	100.00%	\$0	\$27
3	302.000	Franchises - IP	\$150	P-3	\$0	\$150	100.00%	\$0	\$150
4	303.000	Other Plant & Misc. Equipment - IP	\$0	P-4	\$41	\$41	100.00%	\$0	\$41
5		TOTAL PLANT INTANGIBLE	\$150		\$68	\$218		\$0	\$218
6		COLLECTION PLANT							
7	350.000	Land and Land Rights - CP	\$0	P-7	-\$3	-\$3	100.00%	\$0	-\$3
8	351.000	Structures and Improvements - CP	\$0	P-8	\$8	\$8	100.00%	\$0	\$8
9	356.000	Power Generation Equipment - CP	\$0	P-9	\$0	\$0	100.00%	\$0	\$0
10	352.100	Collection Mains - CP	\$29,163	P-10	\$0	\$29,163	100.00%	\$0	\$29,163
11	352.200	Collection Other - CP	\$0	P-11	\$0	\$0	100.00%	\$0	\$0
12	362.200	Special Collecting Structures - CP	\$0	P-12	\$0	\$0	100.00%	\$0	\$0
13	363.200	Services to Customers - CP	\$7,951	P-13	\$0	\$7,951	100.00%	\$0	\$7,951
14	364.200	Flow Measuring Devices - CP	\$0	P-14	\$0	\$0	100.00%	\$0	\$0
15	365.200	Flow Measuring Installations - CP	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16	389.200	Other Plant & Misc. Equipment - CP	\$0	P-16	\$0	\$0	100.00%	\$0	\$0
17		TOTAL COLLECTION PLANT	\$37,114		\$5	\$37,119		\$0	\$37,119
18		SYSTEM PUMPING PLANT							
19	0.000	Land and Land Rights - SPP	\$0	P-19	\$0	\$0	100.00%	\$0	\$0
20	0.000	Structures and Improvements - SPP	\$0	P-20	\$0	\$0	100.00%	\$0	\$0
21	0.000	Power Generation Equipment - SPP	\$0	P-21	\$0	\$0	100.00%	\$0	\$0
22	0.000	Receiving Wells - SPP	\$0	P-22	\$0	\$0	100.00%	\$0	\$0
23	363.000	Pumping Equipment Elect - SPP	\$0	P-23	\$0	\$0	100.00%	\$0	\$0
24	365.000	Pumping Equip Other	\$0	P-24	\$0	\$0	100.00%	\$0	\$0
25	0.000	Other Plant & Misc. Equip - Corporate	\$0	P-25	\$249	\$249	100.00%	\$0	\$249
26		TOTAL SYSTEM PUMPING PLANT	\$0		\$249	\$249		\$0	\$249
27		TREATMENT & DISPOSAL PLANT							
28	370.000	Land and Land Rights - TDP	\$0	P-28	\$0	\$0	100.00%	\$0	\$0
29	371.000	Structures and Improvements - TDP	\$0	P-29	\$0	\$0	100.00%	\$0	\$0
30	372.000	Power Generation Equipment - TDP	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31	372.100	Treatment & Disposal Equipment - TDP	\$0	P-31	\$0	\$0	100.00%	\$0	\$0
32	372.200	Treatment & Disposal Equip Grit Remov	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33	372.300	Treatment & Disposal Equip Sed Tanks	\$0	P-33	\$0	\$0	100.00%	\$0	\$0
34	372.400	Treatment & Disposal Equip Sledge/Effl	\$0	P-34	\$0	\$0	100.00%	\$0	\$0
35	372.500	Treatment & Disposal Equip Gen Trmt	\$0	P-35	\$0	\$0	100.00%	\$0	\$0
36	372.600	Treatment & Disposal Equip Influent Lift	\$0	P-36	\$0	\$0	100.00%	\$0	\$0
37	373.000	Plant Sewers - TDP	\$0	P-37	\$0	\$0	100.00%	\$0	\$0
38	374.100	Outfall Sewer Lines - TDP	\$33,433	P-38	\$0	\$33,433	100.00%	\$0	\$33,433
39	374.200	Other Plant & Misc. Equipment - TDP	\$0	P-39	\$0	\$0	100.00%	\$0	\$0
40		TOTAL TREATMENT & DISPOSAL PLANT	\$33,433		\$0	\$33,433		\$0	\$33,433
41		GENERAL PLANT							
42	689.000	Land and Land Rights - GP	\$9,300	P-42	\$0	\$9,300	100.00%	\$0	\$9,300
43	390.000	Structures and Improvements - GP	\$0	P-43	\$0	\$0	100.00%	\$0	\$0
44	391.000	Office Furniture and Equipment - GP	\$0	P-44	\$20	\$20	100.00%	\$9	\$29
45	391.100	Computers & Peripheral Equipment	\$0	P-45	\$304	\$304	100.00%	\$0	\$304
46	391.200	Computer Software	\$0	P-46	\$863	\$863	100.00%	\$0	\$863
47	391.300	Computer Software Personal	\$0	P-47	\$17	\$17	100.00%	\$0	\$17
48	391.400	Other Office Equipment	\$0	P-48	\$1	\$1	100.00%	\$0	\$1
49	392.000	Transportation Equipment - GP	\$0	P-49	\$0	\$0	100.00%	\$0	\$0
50	392.100	Transportation Equip Lt Duty Trucks	\$0	P-50	\$6	\$6	100.00%	\$0	\$6
51	392.200	Transportation Equip Hvy Duty Trucks	\$0	P-51	\$0	\$0	100.00%	\$0	\$0
52	392.300	Transportation Equipment Autos	\$0	P-52	\$21	\$21	100.00%	\$0	\$21
53	393.000	Stores Equipment - GP	\$0	P-53	\$0	\$0	100.00%	\$0	\$0
54	394.000	Tools, Shop and Garage Equipment - GP	\$0	P-54	\$10	\$10	100.00%	\$0	\$10
55	394.100	Tools, Shop and Garage Equip Other	\$0	P-55	\$0	\$0	100.00%	\$0	\$0
56	396.000	Communication Equipment - GP	\$0	P-56	\$10	\$10	100.00%	\$0	\$10
57	397.000	Miscellaneous Equipment - GP	\$0	P-57	\$2	\$2	100.00%	\$0	\$2
58	398.700	Other Tangible Equipment - GP	\$0	P-58	\$0	\$0	100.00%	\$0	\$0
59		TOTAL GENERAL PLANT	\$9,300		\$1,254	\$10,554		\$9	\$10,563
60		TOTAL PLANT IN SERVICE	\$79,997		\$1,576	\$81,573		\$9	\$81,582

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

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-2	Organization - IP	301.000		\$27		\$0
	1. To Include Corporate Allocation		\$27		\$0	
P-4	Other Plant & Misc. Equipment - IP	303.000		\$41		\$0
	1. To Include Corporate Allocation		\$41		\$0	
P-7	Land and Land Rights - CP	350.000		-\$3		\$0
	1. To Include Corporate Allocation		-\$3		\$0	
P-8	Structures and Improvements - CP	351.000		\$8		\$0
	1. To Include Corporate Allocation		\$8		\$0	
P-25	Other Plant & Misc. Equip - Corporate			\$249		\$0
	1. Miscellaneous Corporate Allocation		\$249		\$0	
P-44	Office Furniture and Equipment - GP	391.000		\$20		\$9
	1. To Include Corporate Allocation		\$20		\$0	
	2. Svc Company Fixed Asset System (PRH)		\$0		\$9	
P-45	Computers & Peripheral Equipment	391.100		\$304		\$0
	1. To Include Corporate Allocation		\$304		\$0	
P-46	Computer Software	391.200		\$863		\$0
	1. To Include Corporate Allocation		\$863		\$0	
P-47	Computer Software Personal	391.300		\$17		\$0
	1. To Include Corporate Allocation		\$17		\$0	
P-48	Other Office Equipment	391.400		\$1		\$0
	1. To Include Corporate Allocation		\$1		\$0	

Accounting Schedule: 4
Sponsor: Keith D. Foster
Date: 8/16/2008
Time: 10:39 AM
Page: 1 of 2

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

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-50	Transportation Equip Lt Duty Trucks	392.100		\$6		\$0
	1. To Include Corporate Allocation		\$6		\$0	
P-52	Transportation Equipment Autos	392.300		\$21		\$0
	1. To Include Corporate Allocation		\$21		\$0	
P-54	Tools, Shop and Garage Equipment - GP	394.000		\$10		\$0
	1. To Include Corporate Allocation		\$10		\$0	
P-56	Communication Equipment - GP	396.000		\$10		\$0
	1. To Include Corporate Allocation		\$10		\$0	
P-57	Miscellaneous Equipment - GP	397.000		\$2		\$0
	1. To Include Corporate Allocation		\$2		\$0	
Total Plant Adjustments				\$1,576		\$9

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Organization - IP	\$27	0.00%	\$0
3	302.000	Franchises - IP	\$150	0.00%	\$0
4	303.000	Other Plant & Misc. Equipment - IP	\$41	0.00%	\$0
5		TOTAL PLANT INTANGIBLE	\$218		\$0
6		COLLECTION PLANT			
7	350.000	Land and Land Rights - CP	-\$3	0.00%	\$0
8	351.000	Structures and Improvements - CP	\$8	2.50%	\$0
9	356.000	Power Generation Equipment - CP	\$0	2.00%	\$0
10	352.100	Collection Mains - CP	\$29,163	2.00%	\$583
11	352.200	Collection Other - CP	\$0	2.00%	\$0
12	362.200	Special Collecting Structures - CP	\$0	2.00%	\$0
13	363.200	Services to Customers - CP	\$7,951	2.00%	\$159
14	364.200	Flow Measuring Devices - CP	\$0	0.00%	\$0
15	365.200	Flow Measuring Installations - CP	\$0	3.05%	\$0
16	389.200	Other Plant & Misc. Equipment - CP	\$0	0.00%	\$0
17		TOTAL COLLECTION PLANT	\$37,119		\$742
18		SYSTEM PUMPING PLANT			
19		Land and Land Rights - SPP	\$0	0.00%	\$0
20		Structures and Improvements - SPP	\$0	2.50%	\$0
21		Power Generation Equipment - SPP	\$0	2.00%	\$0
22		Receiving Wells - SPP	\$0	0.00%	\$0
23	363.000	Pumping Equipment Elect - SPP	\$0	10.00%	\$0
24	365.000	Pumping Equip Other	\$0	10.00%	\$0
25		Other Plant & Misc. Equip - Corporate	\$249	1.50%	\$4
26		TOTAL SYSTEM PUMPING PLANT	\$249		\$4
27		TREATMENT & DISPOSAL PLANT			
28	370.000	Land and Land Rights - TDP	\$0	0.00%	\$0
29	371.000	Structures and Improvements - TDP	\$0	2.50%	\$0
30	372.000	Power Generation Equipment - TDP	\$0	2.00%	\$0
31	372.100	Treatment & Disposal Equipment - TDP	\$0	5.00%	\$0
32	372.200	Treatment & Disposal Equip Grit Remov	\$0	5.00%	\$0
33	372.300	Treatment & Disposal Equip Sed Tanks	\$0	5.00%	\$0
34	372.400	Treatment & Disposal Equip Sledge/Effl	\$0	5.00%	\$0
35	372.500	Treatment & Disposal Equip Gen Trmt	\$0	5.00%	\$0
36	372.600	Treatment & Disposal Equip Influent Lift	\$0	5.00%	\$0
37	373.000	Plant Sewers - TDP	\$0	2.00%	\$0
38	374.100	Outfall Sewer Lines - TDP	\$33,433	2.00%	\$669
39	374.200	Other Plant & Misc. Equipment - TDP	\$0	2.00%	\$0
40		TOTAL TREATMENT & DISPOSAL PLANT	\$33,433		\$669
41		GENERAL PLANT			

Accounting Schedule: 5
Sponsor: Keith D. Foster
Date: 8/16/2008
Time: 10:39 AM
Page: 1 of 2

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
42	689.000	Land and Land Rights - GP	\$9,300	0.00%	\$0
43	390.000	Structures and Improvements - GP	\$0	2.50%	\$0
44	391.000	Office Furniture and Equipment - GP	\$29	4.00%	\$1
45	391.100	Computers & Peripheral Equipment	\$304	14.29%	\$43
46	391.200	Computer Software	\$863	14.29%	\$123
47	391.300	Computer Software Personal	\$17	14.29%	\$2
48	391.400	Other Office Equipment	\$1	6.67%	\$0
49	392.000	Transportation Equipment - GP	\$0	8.33%	\$0
50	392.100	Transportation Equip Lt Duty Trucks	\$6	0.00%	\$0
51	392.200	Transportation Equip Hvy Duty Trucks	\$0	0.00%	\$0
52	392.300	Transportation Equipment Autos	\$21	0.00%	\$0
53	393.000	Stores Equipment - GP	\$0	0.00%	\$0
54	394.000	Tools, Shop and Garage Equipment - GP	\$10	5.00%	\$1
55	394.100	Tools, Shop and Garage Equip Other	\$0	5.00%	\$0
56	396.000	Communication Equipment - GP	\$10	6.67%	\$1
57	397.000	Miscellaneous Equipment - GP	\$2	5.00%	\$0
58	398.700	Other Tangible Equipment - GP	\$0	5.00%	\$0
59		TOTAL GENERAL PLANT	\$10,563		\$171
60		Total Depreciation	\$81,582		\$1,586

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization - IP	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	302.000	Franchises - IP	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Other Plant & Misc. Equipment - IP	\$0	R-4	\$48	\$48	100.00%	\$0	\$48
5		TOTAL PLANT INTANGIBLE	\$0		\$48	\$48		\$0	\$48
6		COLLECTION PLANT							
7	350.000	Land and Land Rights - CP	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	351.000	Structures and Improvements - CP	\$0	R-8	\$0	\$0	100.00%	\$0	\$0
9	356.000	Power Generation Equipment - CP	\$0	R-9	\$0	\$0	100.00%	\$0	\$0
10	352.100	Collection Mains - CP	\$15,188	R-10	\$0	\$15,188	100.00%	\$0	\$15,188
11	352.200	Collection Other - CP	\$0	R-11	\$0	\$0	100.00%	\$0	\$0
12	362.200	Special Collecting Structures - CP	\$0	R-12	\$0	\$0	100.00%	\$0	\$0
13	363.200	Services to Customers - CP	\$6,312	R-13	\$0	\$6,312	100.00%	\$0	\$6,312
14	364.200	Flow Measuring Devices - CP	\$0	R-14	\$0	\$0	100.00%	\$0	\$0
15	365.200	Flow Measuring Installations - CP	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16	389.200	Other Plant & Misc. Equipment - CP	\$0	R-16	\$0	\$0	100.00%	\$0	\$0
17		TOTAL COLLECTION PLANT	\$21,500		\$0	\$21,500		\$0	\$21,500
18		SYSTEM PUMPING PLANT							
19		Land and Land Rights - SPP	\$0	R-19	\$0	\$0	100.00%	\$0	\$0
20		Structures and Improvements - SPP	\$0	R-20	\$0	\$0	100.00%	\$0	\$0
21		Power Generation Equipment - SPP	\$0	R-21	\$0	\$0	100.00%	\$0	\$0
22		Receiving Wells - SPP	\$0	R-22	\$0	\$0	100.00%	\$0	\$0
23	363.000	Pumping Equipment Elect - SPP	\$0	R-23	\$0	\$0	100.00%	\$0	\$0
24	365.000	Pumping Equip Other	\$0	R-24	\$0	\$0	100.00%	\$0	\$0
25		Other Plant & Misc. Equip - Corporate	\$0	R-25	-\$1	-\$1	100.00%	\$0	-\$1
26		TOTAL SYSTEM PUMPING PLANT	\$0		-\$1	-\$1		\$0	-\$1
27		TREATMENT & DISPOSAL PLANT							
28	370.000	Land and Land Rights - TDP	\$0	R-28	\$0	\$0	100.00%	\$0	\$0
29	371.000	Structures and Improvements - TDP	\$0	R-29	\$0	\$0	100.00%	\$0	\$0
30	372.000	Power Generation Equipment - TDP	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
31	372.100	Treatment & Disposal Equipment - TDP	\$0	R-31	\$0	\$0	100.00%	\$0	\$0
32	372.200	Treatment & Disposal Equip Grit Remov	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33	372.300	Treatment & Disposal Equip Sed Tanks	\$0	R-33	\$0	\$0	100.00%	\$0	\$0
34	372.400	Treatment & Disposal Equip Sledge/Effl	\$0	R-34	\$0	\$0	100.00%	\$0	\$0
35	372.500	Treatment & Disposal Equip Gen Trmt	\$0	R-35	\$0	\$0	100.00%	\$0	\$0
36	372.600	Treatment & Disposal Equip Influent Lift	\$0	R-36	\$0	\$0	100.00%	\$0	\$0
37	373.000	Plant Sewers - TDP	\$0	R-37	\$0	\$0	100.00%	\$0	\$0
38	374.100	Outfall Sewer Lines - TDP	\$6,672	R-38	\$0	\$6,672	100.00%	\$0	\$6,672
39	374.200	Other Plant & Misc. Equipment - TDP	\$0	R-39	\$0	\$0	100.00%	\$0	\$0
40		TOTAL TREATMENT & DISPOSAL PLANT	\$6,672		\$0	\$6,672		\$0	\$6,672
41		GENERAL PLANT							
42	689.000	Land and Land Rights - GP	\$2,543	R-42	\$0	\$2,543	100.00%	\$0	\$2,543
43	390.000	Structures and Improvements - GP	\$0	R-43	-\$23	-\$23	100.00%	\$0	-\$23
44	391.000	Office Furniture and Equipment - GP	\$0	R-44	\$3	\$3	100.00%	\$0	\$3
45	391.100	Computers & Peripheral Equipment	\$0	R-45	\$27	\$27	100.00%	\$0	\$27
46	391.200	Computer Software	\$0	R-46	\$523	\$523	100.00%	\$0	\$523
47	391.300	Computer Software Personal	\$0	R-47	\$6	\$6	100.00%	\$0	\$6
48	391.400	Other Office Equipment	\$0	R-48	\$0	\$0	100.00%	\$0	\$0
49	392.000	Transportation Equipment - GP	\$0	R-49	\$0	\$0	100.00%	\$0	\$0
50	392.100	Transportation Equip Lt Duty Trucks	\$0	R-50	\$10	\$10	100.00%	\$0	\$10
51	392.200	Transportation Equip Hvy Duty Trucks	\$0	R-51	\$0	\$0	100.00%	\$0	\$0
52	392.300	Transportation Equipment Autos	\$0	R-52	\$23	\$23	100.00%	\$0	\$23
53	393.000	Stores Equipment - GP	\$0	R-53	\$0	\$0	100.00%	\$0	\$0
54	394.000	Tools, Shop and Garage Equipment - GP	\$0	R-54	\$1	\$1	100.00%	\$0	\$1
55	394.100	Tools, Shop and Garage Equip Other	\$0	R-55	\$0	\$0	100.00%	\$0	\$0
56	396.000	Communication Equipment - GP	\$0	R-56	\$4	\$4	100.00%	\$0	\$4
57	397.000	Miscellaneous Equipment - GP	\$0	R-57	\$1	\$1	100.00%	\$0	\$1
58	398.700	Other Tangible Equipment - GP	\$0	R-58	\$0	\$0	100.00%	\$0	\$0
59		TOTAL GENERAL PLANT	\$2,543		\$575	\$3,118		\$0	\$3,118
60		TOTAL DEPRECIATION RESERVE	\$30,715		\$622	\$31,337		\$0	\$31,337

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

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-4	Other Plant & Misc. Equipment - IP	303.000		\$48		\$0
	1. To Include Corporate Allocation		\$48		\$0	
R-25	Other Plant & Misc. Equip - Corporate			-\$1		\$0
	1. Miscellaneous Corporate Allocation		-\$1		\$0	
R-43	Structures and Improvements - GP	390.000		-\$23		\$0
	1. To Include Corporate Allocation		-\$23		\$0	
R-44	Office Furniture and Equipment - GP	391.000		\$3		\$0
	1. To Include Corporate Allocation		\$3		\$0	
R-45	Computers & Peripheral Equipment	391.100		\$27		\$0
	1. To Include Corporate Allocation		\$27		\$0	
R-46	Computer Software	391.200		\$523		\$0
	1. To Include Corporate Allocation		\$523		\$0	
R-47	Computer Software Personal	391.300		\$6		\$0
	1. To Include Corporate Allocation		\$6		\$0	
R-50	Transportation Equip Lt Duty Trucks	392.100		\$10		\$0
	1. To Include Corporate Allocation		\$10		\$0	
R-52	Transportation Equipment Autos	392.300		\$23		\$0
	1. To Include Corporate Allocation		\$23		\$0	
R-54	Tools, Shop and Garage Equipment - GP	394.000		\$1		\$0
	1. To Include Corporate Allocation		\$1		\$0	
R-56	Communication Equipment - GP	396.000		\$4		\$0

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

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To Include Corporate Allocation		\$4		\$0	
R-57	Miscellaneous Equipment - GP	397.000		\$1		\$0
	1. To Include Corporate Allocation		\$1		\$0	
Total Reserve Adjustments				\$622		\$0

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

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Base Payroll	\$2,584	39.87	13.00	26.87	0.073616	\$190
3	FICA - Employee Portion	\$245	39.87	16.19	23.68	0.064877	\$16
4	Income Taxes Withheld	\$1,162	39.87	16.19	23.68	0.064877	\$75
5	Fuel & Power	\$0	39.87	37.20	2.67	0.007315	\$0
6	Chemicals	\$0	39.87	39.87	0.00	0.000000	\$0
7	Materials & Supplies	\$0	39.87	39.87	0.00	0.000000	\$0
8	Management Fees	\$3,437	39.87	21.41	18.46	0.050575	\$174
9	Group Insurance	\$1,157	39.87	-7.50	47.37	0.129781	\$150
10	OPEB's	\$137	39.87	3.41	36.46	0.099890	\$14
11	Pensions	\$492	39.87	17.58	22.29	0.061068	\$30
12	401(k) - Employer Match	\$51	39.87	38.82	1.05	0.002877	\$0
13	Insurance Other Than Group	\$765	39.87	42.44	-2.57	-0.007041	-\$5
14	Uncollectible Accounts	\$250	39.87	39.87	0.00	0.000000	\$0
15	Rents	\$79	39.87	-9.96	49.83	0.136521	\$11
16	Cash Vouchers	\$43,107	39.87	21.41	18.46	0.050575	\$2,180
17	TOTAL OPERATION AND MAINT. EXPENSE	\$53,466					\$2,835
18	TAXES						
19	FICA - Employer Portion	\$245	39.87	16.19	23.68	0.064877	\$16
20	Federal Unemployment	\$6	39.87	76.38	-36.51	-0.100027	-\$1
21	State Unemployment	\$16	39.87	76.38	-36.51	-0.100027	-\$2
22	Property Tax	\$0	39.87	182.50	-142.63	-0.390767	\$0
23	Corporate Franchise	\$50	39.87	-77.50	117.37	0.321562	\$16
24	PSC Assessment	\$1,276	39.87	-31.63	71.50	0.195890	\$250
25	Gross Receipts Tax	\$0	22.66	47.37	-24.71	-0.067699	\$0
26	Sales Tax	\$0	0.00	8.12	-8.12	-0.022247	\$0
27	Missouri Primacy Fees	\$0	22.66	243.50	-220.84	-0.605041	\$0
28	TOTAL TAXES	\$1,593					\$279
29	CWC REQ'D BEFORE RATE BASE OFFSETS						\$3,114
30	TAX OFFSET FROM RATE BASE						
31	Federal Tax Offset	\$683	39.87	37.00	2.87	0.007863	\$5
32	State Tax Offset	\$107	39.87	58.95	-19.08	-0.052274	-\$6
33	City Tax Offset	\$0	0.00	0.00	0.00	0.000000	\$0
34	Interest Expense Offset	\$1,195	39.87	108.85	-68.98	-0.188986	-\$226
35	TOTAL OFFSET FROM RATE BASE	\$1,985					-\$227
36	TOTAL CASH WORKING CAPITAL REQUIRED						\$2,887

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

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris Labor	J MO Juris Non Labor
1	TOTAL OPERATING REVENUES	\$49,883	See Note (1)	See Note (1)	See Note (1)	\$49,883	\$7,949	\$57,832	See Note (1)	See Note (1)
2	TOTAL COLLECTION OPERATIONS EXPENSES	\$2	\$0	\$2	\$0	\$2	\$0	\$2	\$0	\$2
3	TOTAL COLLECTION MAINT. EXPENSES	\$3	\$0	\$3	\$0	\$3	\$0	\$3	\$0	\$3
4	TOTAL PUMPING OPERATIONS EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	TOTAL WASTEW TREAT EXP - OPER & MTCE	\$39,695	\$0	\$39,695	-\$307	\$39,388	\$0	\$39,388	\$0	\$39,388
7	TOTAL TREAT. & DISP. OPER. EXPENSE	\$1,805	\$1,805	\$0	-\$412	\$1,393	\$0	\$1,393	\$1,393	\$0
8	TOTAL TREAT. & DISP. MAINT. EXPENSES	\$464	\$475	-\$11	-\$136	\$328	\$0	\$328	\$372	-\$44
9	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$758	\$384	\$374	-\$19	\$739	\$0	\$739	\$384	\$355
10	TOTAL ADMIN. & GENERAL EXPENSES	\$15,461	\$12,525	\$2,936	-\$1,139	\$14,322	-\$2,709	\$11,613	\$8,690	\$2,923
11	TOTAL DEPRECIATION EXPENSE	\$5,137	See Note (1)	See Note (1)	See Note (1)	\$5,137	-\$3,815	\$1,322	See Note (1)	See Note (1)
12	TOTAL OTHER OPERATING EXPENSE	\$2,675	\$0	\$2,675	\$2,949	\$5,624	\$0	\$5,624	-\$1	\$5,625
13	TOTAL OPERATING & MAINT. EXPENSE	\$66,000	\$15,189	\$45,674	\$936	\$66,936	-\$6,524	\$60,412	\$10,838	\$48,252
14	NET INCOME BEFORE TAXES	-\$16,117	\$0	\$0	\$0	-\$17,053	\$14,473	-\$2,580	\$0	\$0
15	TOTAL INCOME TAXES	\$0	See Note (1)	See Note (1)	See Note (1)	\$0	\$0	\$0	See Note (1)	See Note (1)
16	TOTAL DEFERRED INCOME TAXES	\$0	See Note (1)	See Note (1)	See Note (1)	\$0	\$237	\$237	See Note (1)	See Note (1)
17	NET OPERATING INCOME	-\$16,117	\$0	\$0	\$0	-\$17,053	\$14,236	-\$2,817	\$0	\$0

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

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	480.000	Residential	\$49,857	See note (1)	See note (1)	Rev-2	See note (1)	\$49,857	100.00%	\$7,958	\$57,815	See note (1)	See note (1)
Rev-3	481.100	Commercial	\$24			Rev-3		\$24	100.00%	-\$24	\$0		
Rev-4	481.200	Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5	489.000	Misc Service Revenue	\$2			Rev-5		\$2	100.00%	\$15	\$17		
Rev-6	493.000	Other Sewer Revenue - Oper. Rev.	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7		TOTAL OPERATING REVENUES	\$49,883					\$49,883		\$7,949	\$57,832		
1		COLLECTION OPERATIONS EXPENSES											
2	600.000	Super & Eng Oper COE	\$0	\$0	\$0	E-2	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
3	601.000	Labor & Exp Oper COE	\$2	\$0	\$2	E-3	\$0	\$2	100.00%	\$0	\$2	\$0	\$2
4	602.000	Purchased Water	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5		TOTAL COLLECTION OPERATIONS EXPENSES	\$2	\$0	\$2		\$0	\$2		\$0	\$2	\$0	\$2
6		COLLECTION MAINT. EXPENSES											
7	610.000	Super & Eng Mtce CME	\$0	\$0	\$0	E-7	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
8	612.000	Collect & Impound Mtce CME	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	617.000	Misc Plant Mtce CME	\$3	\$0	\$3	E-9	\$0	\$3	100.00%	\$0	\$3	\$0	\$3
10		TOTAL COLLECTION MAINT. EXPENSES	\$3	\$0	\$3		\$0	\$3		\$0	\$3	\$0	\$3
11		PUMPING OPERATIONS EXPENSES											
12	620.000	Super & Eng Oper POE	\$0	\$0	\$0	E-12	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
13	621.000	Fuel for Power Production - POE	\$0	\$0	\$0	E-13	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
14	622.000	Labor & Eng Oper Pwr Prod	\$0	\$0	\$0	E-14	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
15	623.000	Purchased Fuel/Power for Pump	\$0	\$0	\$0	E-15	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
16	624.000	Labor & Eng Oper Pump	\$0	\$0	\$0	E-16	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
17	626.000	Misc Exp Oper POE	\$0	\$0	\$0	E-17	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
18	627.000	Rents Oper POE	\$0	\$0	\$0	E-18	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
19		TOTAL PUMPING OPERATIONS EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
20		PUMPING MAINTENANCE EXPENSES											
21	630.000	Super & Eng Mtce PME	\$0	\$0	\$0	E-21	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
22	631.000	Struct & Improve Mtce PME	\$0	\$0	\$0	E-22	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
23	632.000	Power Prod Equip Mtce PME	\$0	\$0	\$0	E-23	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
24	633.000	Pump Equip Mtce	\$0	\$0	\$0	E-24	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
25	634.000	Misc Exp Mtce - PME	\$0	\$0	\$0	E-25	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
26		TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
27		WASTEW TREAT EXP - OPER & MTCE											
28	640.000	Super & Eng Exp WT	\$0	\$0	\$0	E-28	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
29	641.000	Chemicals	\$0	\$0	\$0	E-29	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
30	642.000	Labor & Exp WT	\$2	\$0	\$2	E-30	\$0	\$2	100.00%	\$0	\$2	\$0	\$2
31	643.000	Misc Exp WT	\$39,693	\$0	\$39,693	E-31	-\$307	\$39,386	100.00%	\$0	\$39,386	\$0	\$39,386
32	644.000	Rents ET	\$0	\$0	\$0	E-32	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
33	651.000	Structures & Improvements WT	\$0	\$0	\$0	E-33	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
34	652.000	WT Equip Mtce WT	\$0	\$0	\$0	E-34	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
35		TOTAL WASTEW TREAT EXP - OPER & MTCE	\$39,695	\$0	\$39,695		-\$307	\$39,388		\$0	\$39,388	\$0	\$39,388
36		TREAT. & DISP. OPER. EXPENSE											
37	660.000	Super & Eng Oper TD	\$0	\$0	\$0	E-37	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
38	661.000	Storage Facility Exp	\$0	\$0	\$0	E-38	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
39	662.000	TD Lines Exp	\$1,663	\$1,663	\$0	E-39	-\$379	\$1,284	100.00%	\$0	\$1,284	\$1,284	\$0

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
40	663.000	Meter Exp	\$0	\$0	\$0	E-40	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
41	664.000	Customer Install Exp	\$142	\$142	\$0	E-41	-\$33	\$109	100.00%	\$0	\$109	\$109	\$0
42	665.000	Misc Exp Oper TD	\$0	\$0	\$0	E-42	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
43	666.000	Rents Oper TD	\$0	\$0	\$0	E-43	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
44		M & S Oper TD Mains	\$0	\$0	\$0	E-44	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
45		M & S Oper TD Hydrants	\$0	\$0	\$0	E-45	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
46		TOTAL TREAT. & DISP. OPER. EXPENSE	\$1,805	\$1,805	\$0		-\$412	\$1,393		\$0	\$1,393	\$1,393	\$0
47		TREAT. & DISP. MAINT. EXPENSES											
48	670.000	Super & Eng Mtce TD	\$0	\$0	\$0	E-48	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
49	671.000	Struct & Improve Mtce TD	\$0	\$0	\$0	E-49	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
50	673.000	TD Main Mtce TD	\$0	\$0	\$0	E-50	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
51	675.000	Services Mtce	\$0	\$0	\$0	E-51	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
52	676.000	Meters Mtce TD	\$1	\$0	\$1	E-52	\$0	\$1	100.00%	\$0	\$1	\$0	\$1
53	677.000	Hydrants Mtce	\$148	\$148	\$0	E-53	-\$34	\$114	100.00%	\$0	\$114	\$114	\$0
54	678.000	Misc Plant Mtce TD	\$315	\$327	-\$12	E-54	-\$102	\$213	100.00%	\$0	\$213	\$258	-\$45
55		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$464	\$475	-\$11		-\$136	\$328		\$0	\$328	\$372	-\$44
56		CUSTOMER ACCOUNTS EXPENSE											
57	903.000	Cust Rec & Collection CA	\$374	\$0	\$374	E-57	\$115	\$489	100.00%	\$0	\$489	\$0	\$489
58	904.000	Uncollectible Accts	\$384	\$384	\$0	E-58	-\$134	\$250	100.00%	\$0	\$250	\$384	-\$134
59	905.000	Misc Cust Accts Exp CA	\$0	\$0	\$0	E-59	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
60	907.000	Cust Serv & Info Exp CA	\$0	\$0	\$0	E-60	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
61		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$758	\$384	\$374		-\$19	\$739		\$0	\$739	\$384	\$355
62		ADMIN. & GENERAL EXPENSES											
63	920.000	Salaries & Wages - Employees - AGE	\$3,753	\$3,753	\$0	E-63	-\$1,089	\$2,664	100.00%	\$0	\$2,664	\$2,664	\$0
64	921.100	Other Supplies & Exp	\$1	\$0	\$1	E-64	\$0	\$1	100.00%	\$0	\$1	\$0	\$1
65	921.200	General Office Exp-Other Supplies	\$22	\$0	\$22	E-65	\$0	\$22	100.00%	\$0	\$22	\$0	\$22
66	921.300	Misc Other Supplies	\$154	\$0	\$154	E-66	\$0	\$154	100.00%	\$0	\$154	\$0	\$154
67	923.100	Outside Services-Mgt Fees	\$5,817	\$5,817	\$0	E-67	\$0	\$5,817	100.00%	-\$2,709	\$3,108	\$3,108	\$0
68	923.200	Outside Services-Misc	\$252	\$252	\$0	E-68	\$0	\$252	100.00%	\$0	\$252	\$252	\$0
69	923.300	Outside Services-Mtce Exp	\$907	\$0	\$907	E-69	\$0	\$907	100.00%	\$0	\$907	\$0	\$907
70	924.100	Property Ins Other Than Group	\$1,182	\$0	\$1,182	E-70	\$0	\$1,182	100.00%	\$0	\$1,182	\$0	\$1,182
71	924.200	Property Ins - Misc	\$299	\$0	\$299	E-71	\$0	\$299	100.00%	\$0	\$299	\$0	\$299
72	925.000	Injuries & Damages	\$7	\$0	\$7	E-72	\$0	\$7	100.00%	\$0	\$7	\$0	\$7
73	926.100	Group Insurance - Empl Pen & Ben	\$1,757	\$1,757	\$0	E-73	\$0	\$1,757	100.00%	\$0	\$1,757	\$1,757	\$0
74	926.200	Pensions - Empl Pen & Ben	\$746	\$746	\$0	E-74	-\$78	\$668	100.00%	\$0	\$668	\$668	\$0
75	926.300	Employee Pensions & Benefits Misc	\$200	\$200	\$0	E-75	\$45	\$245	100.00%	\$0	\$245	\$245	\$0
76	928.000	Reg Commission Exp	\$16	\$0	\$16	E-76	-\$8	\$8	100.00%	\$0	\$8	\$0	\$8
77	931.000	Rents	\$1	\$0	\$1	E-77	\$6	\$7	100.00%	\$0	\$7	\$0	\$7
78	930.100	Goodwill Advertising Exp	\$1	\$0	\$1	E-78	-\$1	\$0	100.00%	\$0	\$0	\$0	\$0
79	930.200	Misc Exp AG	\$302	\$0	\$302	E-79	-\$14	\$288	100.00%	\$0	\$288	-\$4	\$292
80	930.300	Research & Development	\$44	\$0	\$44	E-80	\$0	\$44	100.00%	\$0	\$44	\$0	\$44
81	932.000	General Plant Maintenance AG	\$0	\$0	\$0	E-81	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
82		TOTAL ADMIN. & GENERAL EXPENSES	\$15,461	\$12,525	\$2,936		-\$1,139	\$14,322		-\$2,709	\$11,613	\$8,690	\$2,923
83		DEPRECIATION EXPENSE											
84	403.000	Depreciation Expense, Dep. Exp.	\$5,137	See note (1)	See note (1)	E-84	See note (1)	\$5,137	100.00%	-\$3,815	\$1,322	See note (1)	See note (1)
85		TOTAL DEPRECIATION EXPENSE	\$5,137	\$0	\$0		\$0	\$5,137		-\$3,815	\$1,322	\$0	\$0
86		OTHER OPERATING EXPENSES											

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
87	405.000	Amortization-Other UP	\$25	\$0	\$25	E-87	\$0	\$25	100.00%	\$0	\$25	\$0	\$25
88	406.000	Amortization-Intangible Fin	\$32	\$0	\$32	E-88	\$0	\$32	100.00%	\$0	\$32	\$0	\$32
89	407.000	Amortization-Property Losses	\$1,812	\$0	\$1,812	E-89	\$0	\$1,812	100.00%	\$0	\$1,812	\$0	\$1,812
90	0.000	PSC Assessment-Sewer	\$319	\$0	\$319	E-90	\$2,945	\$3,264	100.00%	\$0	\$3,264	\$0	\$3,264
91	408.000	Property Taxes	\$0	\$0	\$0	E-91	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
92	408.000	FICA	\$444	\$0	\$444	E-92	-\$1	\$443	100.00%	\$0	\$443	-\$1	\$444
93	0.000	FUTA	\$7	\$0	\$7	E-93	\$0	\$7	100.00%	\$0	\$7	\$0	\$7
94	0.000	SUTA	\$20	\$0	\$20	E-94	\$0	\$20	100.00%	\$0	\$20	\$0	\$20
95	0.000	Other Taxes & Licenses	\$16	\$0	\$16	E-95	\$0	\$16	100.00%	\$0	\$16	\$0	\$16
96	408.000	Gross Receipts Tax	\$0	\$0	\$0	E-96	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
97	408.000	Franchise Taxes	\$0	\$0	\$0	E-97	\$5	\$5	100.00%	\$0	\$5	\$0	\$5
98		TOTAL OTHER OPERATING EXPENSE	\$2,675	\$0	\$2,675		\$2,949	\$5,624		\$0	\$5,624	-\$1	\$5,625
99		TOTAL OPERATING & MAINT. EXPENSE	\$66,000	\$15,189	\$45,674		\$936	\$66,936		-\$6,524	\$60,412	\$10,838	\$48,252
100		NET INCOME BEFORE TAXES	-\$16,117					-\$17,053		\$14,473	-\$2,580		
101		INCOME TAXES											
102	0.000	Current Income Taxes	\$0	See note (1)	See note (1)	E-102	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
103		TOTAL INCOME TAXES	\$0					\$0		\$0	\$0		
104		DEFERRED INCOME TAXES											
105	0.000	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-105	See note (1)	\$0	100.00%	\$237	\$237	See note (1)	See note (1)
106	0.000	Amortization of Deferred ITC	\$0			E-106		\$0	100.00%	\$0	\$0		
107		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$237	\$237		
108		NET OPERATING INCOME	-\$16,117					-\$17,053		\$14,236	-\$2,817		

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

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Residential	480.000	\$0	\$0	\$0	\$0	\$7,958	\$7,958
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$7,958	
Rev-3	Commercial	481.100	\$0	\$0	\$0	\$0	-\$24	-\$24
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	-\$24	
	2. No Adjustment		\$0	\$0		\$0	\$0	
Rev-5	Misc Service Revenue	489.000	\$0	\$0	\$0	\$0	\$15	\$15
	1. Corporate Revs for AWR Water-Line Protect (PRH)		\$0	\$0		\$0	\$15	
E-31	Misc Exp WT	643.000	\$0	-\$307	-\$307	\$0	\$0	\$0
	1. To Annualize Waste Disposal Expense (Eaves)		\$0	-\$307		\$0	\$0	
E-39	TD Lines Exp	662.000	-\$379	\$0	-\$379	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		-\$351	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$28	\$0		\$0	\$0	
E-41	Customer Install Exp	664.000	-\$33	\$0	-\$33	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		-\$31	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$2	\$0		\$0	\$0	

Accounting Schedule: 10
Sponsor: Paul R. Harrison
Date: 8/16/2008
Time: 10:40 AM
Page: 1 of 5

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-53	Hydrants Mtce	677.000	-\$34	\$0	-\$34	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		-\$32	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$2	\$0		\$0	\$0	
E-54	Misc Plant Mtce TD	678.000	-\$69	-\$33	-\$102	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		-\$64	\$0		\$0	\$0	
	2. To Adjust Tank Painting Expense (Bolin)		\$0	-\$33		\$0	\$0	
	3. To Normalize Overtime (Eaves)		-\$5	\$0		\$0	\$0	
E-57	Cust Rec & Collection CA	903.000	\$0	\$115	\$115	\$0	\$0	\$0
	1. To Annualize Postage Expense (Foster)		\$0	\$115		\$0	\$0	
E-58	Uncollectible Accts	904.000	\$0	-\$134	-\$134	\$0	\$0	\$0
	1. To Annualize Uncollectible Accounts (Boateng)		\$0	-\$134		\$0	\$0	
E-63	Salaries & Wages - Employees - AGE	920.000	-\$1,089	\$0	-\$1,089	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		-\$993	\$0		\$0	\$0	
	2. To Remove Payroll Related to Lobbying (Bolin)		-\$17	\$0		\$0	\$0	
	3. To Normalize Overtime (Eaves)		-\$79	\$0		\$0	\$0	

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

<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
E-67	Outside Services-Mgt Fees	923.100	\$0	\$0	\$0	-\$2,709	\$0	-\$2,709
	1. To Adjust Belleville Lab Allocation Costs (Harrison)		\$0	\$0		-\$50	\$0	
	2. To Adjust Corporate Svc Company Mgt Fees (PRH)		\$0	\$0		-\$621	\$0	
	3. To Adjust Corporate Svc Company Mgt Fees (PRH)		\$0	\$0		-\$2,038	\$0	
E-74	Pensions - Empl Pen & Ben	926.200	-\$78	\$0	-\$78	\$0	\$0	\$0
	1. To Annualize Pension Expense (Eaves)		-\$78	\$0		\$0	\$0	
E-75	Employee Pensions & Benefits Misc	926.300	\$45	\$0	\$45	\$0	\$0	\$0
	1. To Remove Benefits Related to Lobbying (Bolin)		-\$2	\$0		\$0	\$0	
	2. To Annualize OPEB Expense (Eaves)		\$47	\$0		\$0	\$0	
E-76	Reg Commission Exp	928.000	\$0	-\$8	-\$8	\$0	\$0	\$0
	1. To Adjust Rate Case Expense (Eaves)		\$0	-\$8		\$0	\$0	
E-77	Rents	931.000	\$0	\$6	\$6	\$0	\$0	\$0
	1. To Annualize Building Lease Expense (Eaves)		\$0	\$6		\$0	\$0	
E-78	Goodwill Advertising Exp	930.100	\$0	-\$1	-\$1	\$0	\$0	\$0
	1. To Remove Disallowed Advertising Expense (Foster)		\$0	-\$1		\$0	\$0	

Accounting Schedule: 10
Sponsor: Paul R. Harrison
Date: 8/16/2008
Time: 10:40 AM
Page: 3 of 5

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-79	Misc Exp AG	930.200	-\$4	-\$10	-\$14	\$0	\$0	\$0
	1. To Remove Lobbying Expense (Bolin)		-\$4	\$0		\$0	\$0	
	2. To Annualize Regulatory Asset Expense (Eaves)		\$0	\$15		\$0	\$0	
	3. To Remove Disall. Ad, Promotion & Contrib. (Foster)		\$0	-\$5		\$0	\$0	
	4. To Remove Disallowed Dues & Donations (Foster)		\$0	-\$20		\$0	\$0	
E-84	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	-\$3,815	-\$3,815
	To Annualize Depreciation Expense		\$0	\$0		\$0	-\$3,551	
	1. To Annualize Depreciation on CIAC (Eaves)		\$0	\$0		\$0	-\$264	
E-90	PSC Assessment-Sewer		\$0	\$2,945	\$2,945	\$0	\$0	\$0
	1. To Annualize PSC Assessment (Bolin)		\$0	\$2,945		\$0	\$0	
E-92	FICA	408.000	-\$1	\$0	-\$1	\$0	\$0	\$0
	1. To Remove Payroll Tax Related to Lobbying (Bolin)		-\$1	\$0		\$0	\$0	
E-97	Franchise Taxes	408.000	\$0	\$5	\$5	\$0	\$0	\$0
	1. To Annualize Franchise Tax (Foster)		\$0	\$5		\$0	\$0	
E-105	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0	\$237	\$237

Accounting Schedule: 10
Sponsor: Paul R. Harrison
Date: 8/16/2008
Time: 10:40 AM
Page: 4 of 5

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

<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
	1. To Adjust Deferred Income Taxes (Harrison)		\$0	\$0		\$0	\$237	
	Total Operating Revenues		\$0	\$0	\$0	\$0	\$7,949	\$7,949
	Total Operating & Maint. Expense		-\$1,642	\$2,578	\$936	-\$2,709	-\$3,815	-\$6,524

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

Line Number	A Description	B Percentage Rate	C Test Year	D 7.52% Return	E 7.73% Return	F 7.95% Return
1	NET OPERATING INCOME		-\$2,817	\$2,639	\$2,714	\$2,790
2	ADD TO NET OPERATING INCOME					
3	Current Income Taxes		\$0	\$744	\$790	\$838
4	Deferred Income Taxes from Inc. Statement					
5	Deferred Income Tax Expense		\$237	\$237	\$237	\$237
6	ITC Amortization		\$0	\$0	\$0	\$0
7	TOTAL NET INCOME BEFORE TAXES		-\$2,580	\$3,620	\$3,741	\$3,865
8	ADD TO NET INCOME BEFORE TAXES					
9	Book Depreciation Expense		\$1,322	\$1,322	\$1,322	\$1,322
10	Miscellaneous Non-deductible Expense		\$4	\$4	\$4	\$4
11	TOTAL ADD TO NET INCOME BEFORE TAXES		\$1,326	\$1,326	\$1,326	\$1,326
12	SUBT. FROM NET INC. BEFORE TAXES					
13	Interest Expense calculated at the Rate of	3.4040%	\$1,195	\$1,195	\$1,195	\$1,195
14	Tax Straight-Line Depreciation		\$1,322	\$1,322	\$1,322	\$1,322
15	Excess Tax Depreciation		\$492	\$492	\$492	\$492
16	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$3,009	\$3,009	\$3,009	\$3,009
17	NET TAXABLE INCOME		-\$4,263	\$1,937	\$2,058	\$2,182
18	PROVISION FOR FED. INCOME TAX					
19	Net Taxable Inc. - Fed. Inc. Tax		\$0	\$1,937	\$2,058	\$2,182
20	Deduct Missouri Income Tax at the Rate of	100.000%	\$0	\$101	\$107	\$114
21	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
22	Federal Taxable Income - Fed. Inc. Tax		\$0	\$1,836	\$1,951	\$2,068
23	Federal Income Tax at the Rate of	35.000%	\$0	\$643	\$683	\$724
24	PROVISION FOR MO. INCOME TAX					
25	Net Taxable Income - MO. Inc. Tax		\$0	\$1,937	\$2,058	\$2,182
26	Deduct Federal Income Tax at the Rate of	50.000%	\$0	\$322	\$342	\$362
27	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
28	Missouri Taxable Income - MO. Inc. Tax		\$0	\$1,615	\$1,716	\$1,820
29	Missouri Income Tax at the Rate of	6.250%	\$0	\$101	\$107	\$114
30	PROVISION FOR CITY INCOME TAX					
31	Net Taxable Income - City Inc. Tax		\$0	\$1,937	\$2,058	\$2,182
32	Deduct Federal Income Tax - City Inc. Tax		\$0	\$643	\$683	\$724
33	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$101	\$107	\$114
34	City Taxable Income		\$0	\$1,193	\$1,268	\$1,344
35	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
36	SUMMARY OF CURRENT INCOME TAX					
37	Federal Income Tax		\$0	\$643	\$683	\$724
38	State Income Tax		\$0	\$101	\$107	\$114
39	City Income Tax		\$0	\$0	\$0	\$0
40	TOTAL SUMMARY OF CURRENT INCOME TAX		\$0	\$744	\$790	\$838
41	DEFERRED INCOME TAXES					
42	Deferred Investment Tax Credit		\$0	\$0	\$0	\$0
43	Deferred Income Tax		\$237	\$237	\$237	\$237
44	Deferred Tax Depreciation		\$0	\$0	\$0	\$0
45	Amort of Deferred Tax Depreciation		\$0	\$0	\$0	\$0
46	Amort of Repair Allowance		\$0	\$0	\$0	\$0
47	Amort of Deferred ITC		\$0	\$0	\$0	\$0
48	Deferred Unbilled		\$0	\$0	\$0	\$0
49	TOTAL DEFERRED INCOME TAXES		\$237	\$237	\$237	\$237

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

Line Number	A Description	B Percentage Rate	C Test Year	D 7.52% Return	E 7.73% Return	F 7.95% Return
50	TOTAL INCOME TAX			\$237	\$981	\$1,027
						\$1,075

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

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

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

Feeder Description	<u>A</u> Annualized Customers	<u>B</u> Total Customer Bills	<u>C</u> Annual Customer Charge Revenues	<u>E</u> Annualized Water Usage	<u>F</u> Annualized Volumetric Revenues	<u>G</u> Total Annualized Revenues C+F
Residential Revenue Feeders, Totals	1,238	1,238	\$57,815	0	\$0	\$57,815
Commercial Revenue Feeders, Totals	0	0	\$0	0	\$0	\$0
Industrial Revenue Feeders, Totals	0	0	\$0	0	\$0	\$0
Test	0	0	\$0	0	\$0	\$0
Total Revenue Feeders	1,238	1,238	\$57,815	0	\$0	\$57,815

Missouri - American Water Company
Case No. WR-2008-0311
Parkville Sewer District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Residential Annualized Sewer Revenues, No Water Usage Charge

Line Number	A Customer Description	B Annualized Customers	C Bills Per Year	D Total Customer Bills B * C	E Customer Charge	F Annual Customer Charge Revenues D * E
1	PKS - RESIDENTIAL					
2	Residential Flate Rate	1,238	1	1,238	\$46.70	\$57,815
3	TOTAL PKS - RESIDENTIAL	1,238		1,238		\$57,815
4	TOTAL ALL DISTRICTS	1,238		1,238		\$57,815
Total Annualized Revenues						\$57,815

Missouri - American Water Company
Case No. WR-2008-0311
Parkville Sewer District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Commercial Annualized Sewer Revenues, No Water Usage Charge

Line Number	A Meter Size	B Annualized Customers	C Bills Per Year	D Total Customer Bills B * C	E Customer Charge	F Annual Customer Charge Revenues D * E
1	PKS - COMMERCIAL					
2	Revenues	0	0	0	\$0.00	\$0
3	TOTAL PKS - COMMERCIAL	0		0		\$0
4	TOTAL ALL DISTRICTS	0		0		\$0
Total Annualized Revenues						\$0

Missouri - American Water Company
Case No. WR-2008-0311
Parkville Sewer District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Industrial Annualized Sewer Revenue w/Water Usage Charge

Line Number	A Customer Description	B Annualized Customers	C Bills Per Year	D Total Customer Bills B * C	E Customer Charge	F Annual Customer Charge Revenues D * E	G Annual Water Usage Per Customer	H Annualized Water Usage (B * G)	I Volumetric Rate per Gallons in J	J Gallons Per Volumetric Rate	K Annualized Volumetric Revenues (B * G * I) / J
1	PKS - INDUSTRIAL										
2	Revenues	0	0	0	\$0.00	\$0	0	0	0.0000	0	\$0
3	TOTAL PKS - INDUSTRIAL	0		0		\$0		0			\$0
4	TOTAL ALL DISTRICTS	0		0		\$0		0			\$0

Annualized Volumetric Revenues	\$0
Annual Customer Charge Revenues	\$0
Total Annualized Revenues	\$0

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
WARREN COUNTY SEWER DISTRICT
CASE NO. WR-2008-0311**

Jefferson City, Missouri

August 2008

Missouri - American Water Company
Case No. GR-2008-0060
Warren County Sewer District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Revenue Requirement

Line Number	A Description	B 7.52% Return	C 7.73% Return	D 7.95% Return
1	Net Orig Cost Rate Base	\$3,207,321	\$3,207,321	\$3,207,321
2	Rate of Return	7.52%	7.73%	7.95%
3	Net Operating Income Requirement	\$241,126	\$247,990	\$254,886
4	Net Income Available	-\$196,468	-\$196,468	-\$196,468
5	Additional Net Income Required	\$437,594	\$444,458	\$451,354
6	Income Tax Requirement			
7	Required Current Income Tax	\$96,768	\$101,045	\$105,342
8	Current Income Tax Available	\$0	\$0	\$0
9	Additional Current Tax Required	\$96,768	\$101,045	\$105,342
10	Revenue Requirement	\$534,362	\$545,503	\$556,696
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Gross Revenue Requirement	\$534,362	\$545,503	\$556,696

Missouri - American Water Company
Case No. GR-2008-0060
Warren County Sewer District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$3,635,953
2	Less Accumulated Depreciation Reserve		\$410,379
3	Net Plant In Service		\$3,225,574
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$10,834
6	Materials & Supplies		\$4
7	Prepayments		\$1,854
8	OPEB Tracker Asset		\$1,952
9	TOTAL ADD TO NET PLANT IN SERVICE		\$14,644
10	SUBTRACT FROM NET PLANT		
11	Federal Tax Offset	-0.7863%	-\$687
12	State Tax Offset	5.2274%	\$717
13	City Tax Offset	0.0000%	\$0
14	Interest Expense Offset	18.8986%	\$20,633
15	Contribution In Aid of Construction		\$3,903
16	Customer Advances		\$0
17	Customer Deposits		\$0
18	Deferred Income Taxes		\$0
19	Pension Tracker Liability		\$364
20	Accrued Pension Liability		\$7,967
21	TOTAL SUBTRACT FROM NET PLANT		\$32,897
22	Total Rate Base		\$3,207,321

Missouri - American Water Company
Case No. GR-2008-0060
Warren County Sewer District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization - IP	\$0	P-2	\$265	\$265	100.00%	\$0	\$265
3	302.000	Franchises - IP	\$0	P-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Other Plant & Misc. Equipment - IP	\$0	P-4	\$409	\$409	100.00%	\$0	\$409
5		TOTAL PLANT INTANGIBLE	\$0		\$674	\$674		\$0	\$674
6		COLLECTION PLANT							
7	350.000	Land and Land Rights - CP	\$0	P-7	-\$28	-\$28	100.00%	\$0	-\$28
8	351.000	Structures and Improvements - CP	\$866,475	P-8	\$74	\$866,549	100.00%	\$0	\$866,549
9	356.000	Power Generation Equipment - CP	\$0	P-9	\$0	\$0	100.00%	\$0	\$0
10	352.000	Collection Sewer Forced	\$13,401	P-10	\$0	\$13,401	100.00%	\$0	\$13,401
11	352.100	Collection Mains - CP	\$470,979	P-11	\$0	\$470,979	100.00%	\$0	\$470,979
12	352.200	Collection Other - CP	\$70,768	P-12	\$0	\$70,768	100.00%	\$0	\$70,768
13	352.300	Special Collecting Structures - CP	\$0	P-13	\$0	\$0	100.00%	\$0	\$0
14	353.000	Services to Customers - CP	\$45,695	P-14	\$0	\$45,695	100.00%	\$0	\$45,695
15	354.000	Flow Measuring Devices - CP	\$0	P-15	\$0	\$0	100.00%	\$0	\$0
16	355.000	Flow Measuring Installations - CP	\$0	P-16	\$0	\$0	100.00%	\$0	\$0
17	356.000	Other Plant & Misc. Equipment - CP	\$0	P-17	\$0	\$0	100.00%	\$0	\$0
18		TOTAL COLLECTION PLANT	\$1,467,318		\$46	\$1,467,364		\$0	\$1,467,364
19		SYSTEM PUMPING PLANT							
20	360.000	Land and Land Rights - SPP	\$0	P-20	\$0	\$0	100.00%	\$0	\$0
21	321.000	Structures and Improvements - SPP	\$16,396	P-21	\$0	\$16,396	100.00%	\$0	\$16,396
22	362.000	Power Generation Equipment - SPP	\$0	P-22	\$0	\$0	100.00%	\$0	\$0
23	0.000	Receiving Wells - SPP	\$0	P-23	\$0	\$0	100.00%	\$0	\$0
24	325.000	Pumping Equipment Elect - SPP	\$3,048	P-24	\$0	\$3,048	100.00%	\$0	\$3,048
25	363.000	VVV Pumping Equip Elect	\$491,607	P-25	\$0	\$491,607	100.00%	\$0	\$491,607
26	365.000	Pumping Equip Other	\$35,072	P-26	\$0	\$35,072	100.00%	\$0	\$35,072
27	0.000	Other Plant & Misc. Equip - Corporate	\$0	P-27	\$2,463	\$2,463	100.00%	\$0	\$2,463
28		TOTAL SYSTEM PUMPING PLANT	\$546,123		\$2,463	\$548,586		\$0	\$548,586
29		TREATMENT & DISPOSAL PLANT							
30	370.000	Land and Land Rights - TDP	\$0	P-30	\$0	\$0	100.00%	\$0	\$0
31	371.000	Structures and Improvements - TDP	\$57,965	P-31	\$0	\$57,965	100.00%	\$0	\$57,965
32	372.000	Power Generation Equipment - TDP	\$0	P-32	\$0	\$0	100.00%	\$0	\$0
33	372.100	TD Mains - 6 to 8" TDP	\$5,083	P-33	\$0	\$5,083	100.00%	\$0	\$5,083
34	372.200	VVV Treatment & Disposal Equip	\$1,232,792	P-34	\$0	\$1,232,792	100.00%	\$0	\$1,232,792
35	372.300	Treatment & Disposal Equip Sed Tanks	\$0	P-35	\$0	\$0	100.00%	\$0	\$0
36	372.400	Treatment & Disposal Equip Sledge/Effl	\$0	P-36	\$0	\$0	100.00%	\$0	\$0
37	372.500	Treatment & Disposal Equip Gen Trmt	\$14,688	P-37	\$0	\$14,688	100.00%	\$0	\$14,688
38	372.600	Treatment & Disposal Equip Influent Lift	\$170,105	P-38	\$0	\$170,105	100.00%	\$0	\$170,105
39	373.000	Plant Sewers - TDP	\$0	P-39	\$0	\$0	100.00%	\$0	\$0
40	374.100	Outfall Sewer Lines - TDP	\$0	P-40	\$0	\$0	100.00%	\$0	\$0
41	374.200	Other Plant & Misc. Equipment - TDP	\$0	P-41	\$0	\$0	100.00%	\$0	\$0
42		TOTAL TREATMENT & DISPOSAL PLANT	\$1,480,633		\$0	\$1,480,633		\$0	\$1,480,633
43		GENERAL PLANT							
44	689.000	Land and Land Rights - GP	\$0	P-44	\$0	\$0	100.00%	\$0	\$0
45	390.000	Structures and Improvements - GP	\$0	P-45	\$13	\$13	100.00%	\$0	\$13
46	391.000	Office Furniture and Equipment - GP	\$0	P-46	\$187	\$187	100.00%	\$587	\$774
47	391.100	Computers & Peripheral Equipment	\$0	P-47	\$3,006	\$3,006	100.00%	\$0	\$3,006
48	391.200	Computer Software	\$0	P-48	\$8,534	\$8,534	100.00%	\$0	\$8,534
49	391.300	Computer Software Personal	\$0	P-49	\$166	\$166	100.00%	\$0	\$166
50	391.400	Other Office Equipment	\$0	P-50	\$10	\$10	100.00%	\$0	\$10
51	392.000	Transportation Equipment - GP	\$0	P-51	\$0	\$0	100.00%	\$0	\$0
52	392.100	Transportation Equip Lt Duty Trucks	\$0	P-52	\$57	\$57	100.00%	\$0	\$57
53	392.200	Transportation Equip Hvy Duty Trucks	\$0	P-53	\$0	\$0	100.00%	\$0	\$0
54	392.300	Transportation Equip Autos	\$0	P-54	\$210	\$210	100.00%	\$0	\$210
55	393.000	Stores Equipment - GP	\$0	P-55	\$0	\$0	100.00%	\$0	\$0
56	394.000	Tools, Shop and Garage Equipment	\$3,906	P-56	\$95	\$4,001	100.00%	\$0	\$4,001
57	394.100	Tools, Shop and Garage Equip - GP	\$7,411	P-57	\$0	\$7,411	100.00%	\$0	\$7,411
58	395.000	Laboratory Equipment - GP	\$6,619	P-58	\$0	\$6,619	100.00%	\$0	\$6,619
59	396.000	Communication Equipment - GP	\$0	P-59	\$102	\$102	100.00%	\$0	\$102
60	398.100	Miscellaneous Equipment	\$5,255	P-60	\$15	\$5,270	100.00%	\$0	\$5,270
61	398.200	Miscellaneous Equipment - GP	\$102,523	P-61	\$0	\$102,523	100.00%	\$0	\$102,523
62	398.700	Other Tangible Equipment - GP	\$0	P-62	\$0	\$0	100.00%	\$0	\$0
63		TOTAL GENERAL PLANT	\$125,714		\$12,395	\$138,109		\$587	\$138,696

Missouri - American Water Company
Case No. GR-2008-0060
Warren County Sewer District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
64		TOTAL PLANT IN SERVICE	\$3,619,788		\$15,578	\$3,635,366		\$587	\$3,635,953

Missouri - American Water Company
Case No. GR-2008-0060
Warren County Sewer District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-2	Organization - IP	301.000		\$265		\$0
	1. To Include Corporate Allocation		\$265		\$0	
P-4	Other Plant & Misc. Equipment - IP	303.000		\$409		\$0
	1. To Include Corporate Allocation		\$409		\$0	
P-7	Land and Land Rights - CP	350.000		-\$28		\$0
	1. To Include Corporate Allocation		-\$28		\$0	
P-8	Structures and Improvements - CP	351.000		\$74		\$0
	1. To Include Corporate Allocation		\$74		\$0	
P-27	Other Plant & Misc. Equip - Corporate			\$2,463		\$0
	To Include Misc. Corporate Allocation		\$2,463		\$0	
P-45	Structures and Improvements - GP	390.000		\$13		\$0
	1. To Include Corporate Allocation		\$13		\$0	
P-46	Office Furniture and Equipment - GP	391.000		\$187		\$587
	1. To Include Corporate Allocation		\$187		\$0	
	2. Svc Company Fixed Asset System (PRH)		\$0		\$587	
P-47	Computers & Peripheral Equipment	391.100		\$3,006		\$0
	1. To Include Corporate Allocation		\$3,006		\$0	
P-48	Computer Software	391.200		\$8,534		\$0
	1. To Include Corporate Allocation		\$8,534		\$0	
P-49	Computer Software Personal	391.300		\$166		\$0
	1. To Include Corporate Allocation		\$166		\$0	

Accounting Schedule: 4
Sponsor: Keith D. Foster
Date: 8/16/2008
Time: 11:02 AM
Page: 1 of 2

Missouri - American Water Company
Case No. GR-2008-0060
Warren County Sewer District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-50	Other Office Equipment	391.400		\$10		\$0
	1. To Include Corporate Allocation		\$10		\$0	
P-52	Transportation Equip Lt Duty Trucks	392.100		\$57		\$0
	1. To Include Corporate Allocation		\$57		\$0	
P-54	Transportation Equip Autos	392.300		\$210		\$0
	1. To Include Corporate Allocation		\$210		\$0	
P-56	Tools, Shop and Garage Equipment	394.000		\$95		\$0
	1. To Include Corporate Allocation		\$95		\$0	
P-59	Communication Equipment - GP	396.000		\$102		\$0
	1. To Include Corporate Allocation		\$102		\$0	
P-60	Miscellaneous Equipment	398.100		\$15		\$0
	1. To Include Corporate Allocation		\$15		\$0	
Total Plant Adjustments				\$15,578		\$587

Missouri - American Water Company
Case No. GR-2008-0060
Warren County Sewer District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Organization - IP	\$265	0.00%	\$0
3	302.000	Franchises - IP	\$0	0.00%	\$0
4	303.000	Other Plant & Misc. Equipment - IP	\$409	0.00%	\$0
5		TOTAL PLANT INTANGIBLE	\$674		\$0
6		COLLECTION PLANT			
7	350.000	Land and Land Rights - CP	-\$28	0.00%	\$0
8	351.000	Structures and Improvements - CP	\$866,549	2.50%	\$21,664
9	356.000	Power Generation Equipment - CP	\$0	0.00%	\$0
10	352.000	Collection Sewer Forced	\$13,401	2.50%	\$335
11	352.100	Collection Mains - CP	\$470,979	2.00%	\$9,420
12	352.200	Collection Other - CP	\$70,768	1.67%	\$1,182
13	352.300	Special Collecting Structures - CP	\$0	0.00%	\$0
14	353.000	Services to Customers - CP	\$45,695	2.50%	\$1,142
15	354.000	Flow Measuring Devices - CP	\$0	0.00%	\$0
16	355.000	Flow Measuring Installations - CP	\$0	3.05%	\$0
17	356.000	Other Plant & Misc. Equipment - CP	\$0	0.00%	\$0
18		TOTAL COLLECTION PLANT	\$1,467,364		\$33,743
19		SYSTEM PUMPING PLANT			
20	360.000	Land and Land Rights - SPP	\$0	0.00%	\$0
21	321.000	Structures and Improvements - SPP	\$16,396	2.50%	\$410
22	362.000	Power Generation Equipment - SPP	\$0	12.50%	\$0
23		Receiving Wells - SPP	\$0	7.50%	\$0
24	325.000	Pumping Equipment Elect - SPP	\$3,048	10.00%	\$305
25	363.000	WW Pumping Equip Elect	\$491,607	10.00%	\$49,161
26	365.000	Pumping Equip Other	\$35,072	10.00%	\$3,507
27		Other Plant & Misc. Equip - Corporate	\$2,463	1.50%	\$37
28		TOTAL SYSTEM PUMPING PLANT	\$548,586		\$53,420
29		TREATMENT & DISPOSAL PLANT			
30	370.000	Land and Land Rights - TDP	\$0	0.00%	\$0
31	371.000	Structures and Improvements - TDP	\$57,965	2.50%	\$1,449
32	372.000	Power Generation Equipment - TDP	\$0	0.00%	\$0
33	372.100	TD Mains - 6 to 8" TDP	\$5,083	1.50%	\$76
34	372.200	WW Treatment & Disposal Equip	\$1,232,792	4.00%	\$49,312
35	372.300	Treatment & Disposal Equip Sed Tanks	\$0	5.00%	\$0
36	372.400	Treatment & Disposal Equip Sledge/Effl	\$0	5.00%	\$0
37	372.500	Treatment & Disposal Equip Gen Trmt	\$14,688	5.00%	\$734
38	372.600	Treatment & Disposal Equip Influent Lift	\$170,105	5.00%	\$8,505
39	373.000	Plant Sewers - TDP	\$0	2.00%	\$0
40	374.100	Outfall Sewer Lines - TDP	\$0	2.00%	\$0
41	374.200	Other Plant & Misc. Equipment - TDP	\$0	0.00%	\$0
42		TOTAL TREATMENT & DISPOSAL PLANT	\$1,480,633		\$60,976

Accounting Schedule
Sponsor: Keith D. Foster
Date: 8/16/2008
Time: 11:02 AM
Page: 1 of 2

Missouri - American Water Company
Case No. GR-2008-0060
Warren County Sewer District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
43		GENERAL PLANT			
44	689.000	Land and Land Rights - GP	\$0	0.00%	\$0
45	390.000	Structures and Improvements - GP	\$13	2.50%	\$0
46	391.000	Office Furniture and Equipment - GP	\$774	4.00%	\$31
47	391.100	Computers & Peripheral Equipment	\$3,006	14.29%	\$430
48	391.200	Computer Software	\$8,534	14.29%	\$1,220
49	391.300	Computer Software Personal	\$166	14.29%	\$24
50	391.400	Other Office Equipment	\$10	6.67%	\$1
51	392.000	Transportation Equipment - GP	\$0	0.00%	\$0
52	392.100	Transportation Equip Lt Duty Trucks	\$57	0.00%	\$0
53	392.200	Transportation Equip Hvy Duty Trucks	\$0	0.00%	\$0
54	392.300	Transportation Equip Autos	\$210	0.00%	\$0
55	393.000	Stores Equipment - GP	\$0	0.00%	\$0
56	394.000	Tools, Shop and Garage Equipment	\$4,001	5.00%	\$200
57	394.100	Tools, Shop and Garage Equip - GP	\$7,411	5.00%	\$371
58	395.000	Laboratory Equipment - GP	\$6,619	4.00%	\$265
59	396.000	Communication Equipment - GP	\$102	6.67%	\$7
60	398.100	Miscellaneous Equipment	\$5,270	5.00%	\$264
61	398.200	Miscellaneous Equipment - GP	\$102,523	5.00%	\$5,126
62	398.700	Other Tangible Equipment - GP	\$0	0.00%	\$0
63		TOTAL GENERAL PLANT	\$138,696		\$7,939
64		Total Depreciation	\$3,635,953		\$155,178

Missouri - American Water Company
Case No. GR-2008-0060
Warren County Sewer District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization - IP	\$0	R-2	\$0	\$0	100.00%	\$0	\$0
3	302.000	Franchises - IP	\$0	R-3	\$0	\$0	100.00%	\$0	\$0
4	303.000	Other Plant & Misc. Equipment - IP	\$0	R-4	\$478	\$478	100.00%	\$0	\$478
5		TOTAL PLANT INTANGIBLE	\$0		\$478	\$478		\$0	\$478
6		COLLECTION PLANT							
7	350.000	Land and Land Rights - CP	\$0	R-7	\$0	\$0	100.00%	\$0	\$0
8	351.000	Structures and Improvements - CP	\$5,415	R-8	\$0	\$5,415	100.00%	\$0	\$5,415
9	356.000	Power Generation Equipment - CP	\$0	R-9	\$0	\$0	100.00%	\$0	\$0
10	352.000	Collection Sewer Forced	\$8,114	R-10	\$0	\$8,114	100.00%	\$0	\$8,114
11	352.100	Collection Mains - CP	\$90,058	R-11	\$0	\$90,058	100.00%	\$0	\$90,058
12	352.200	Collection Other - CP	\$32,064	R-12	\$0	\$32,064	100.00%	\$0	\$32,064
13	352.300	Special Collecting Structures - CP	\$0	R-13	\$0	\$0	100.00%	\$0	\$0
14	353.000	Services to Customers - CP	\$28,150	R-14	\$0	\$28,150	100.00%	\$0	\$28,150
15	354.000	Flow Measuring Devices - CP	\$0	R-15	\$0	\$0	100.00%	\$0	\$0
16	355.000	Flow Measuring Installations - CP	\$0	R-16	\$0	\$0	100.00%	\$0	\$0
17	356.000	Other Plant & Misc. Equipment - CP	\$0	R-17	\$0	\$0	100.00%	\$0	\$0
18		TOTAL COLLECTION PLANT	\$163,801		\$0	\$163,801		\$0	\$163,801
19		SYSTEM PUMPING PLANT							
20	360.000	Land and Land Rights - SPP	\$0	R-20	\$0	\$0	100.00%	\$0	\$0
21	321.000	Structures and Improvements - SPP	\$289	R-21	\$0	\$289	100.00%	\$0	\$289
22	362.000	Power Generation Equipment - SPP	\$0	R-22	\$0	\$0	100.00%	\$0	\$0
23		Receiving Wells - SPP	\$0	R-23	\$0	\$0	100.00%	\$0	\$0
24	325.000	Pumping Equipment Elect - SPP	\$114	R-24	\$0	\$114	100.00%	\$0	\$114
25	363.000	WW Pumping Equip Elect	\$31,417	R-25	\$0	\$31,417	100.00%	\$0	\$31,417
26	365.000	Pumping Equip Other	\$877	R-26	\$0	\$877	100.00%	\$0	\$877
27		Other Plant & Misc. Equip - Corporate	\$0	R-27	-\$11	-\$11	100.00%	\$0	-\$11
28		TOTAL SYSTEM PUMPING PLANT	\$32,697		-\$11	\$32,686		\$0	\$32,686
29		TREATMENT & DISPOSAL PLANT							
30	370.000	Land and Land Rights - TDP	\$0	R-30	\$0	\$0	100.00%	\$0	\$0
31	371.000	Structures and Improvements - TDP	\$480	R-31	\$0	\$480	100.00%	\$0	\$480
32	372.000	Power Generation Equipment - TDP	\$0	R-32	\$0	\$0	100.00%	\$0	\$0
33	372.100	TD Mains - 6 to 8" TDP	\$30	R-33	\$0	\$30	100.00%	\$0	\$30
34	372.200	WW Treatment & Disposal Equip	\$160,683	R-34	\$0	\$160,683	100.00%	\$0	\$160,683
35	372.300	Treatment & Disposal Equip Sed Tanks	\$0	R-35	\$0	\$0	100.00%	\$0	\$0
36	372.400	Treatment & Disposal Equip Sledge/Effl	\$0	R-36	\$0	\$0	100.00%	\$0	\$0
37	372.500	Treatment & Disposal Equip Gen Trmt	\$184	R-37	\$0	\$184	100.00%	\$0	\$184
38	372.600	Treatment & Disposal Equip Influent Lift	\$28,538	R-38	\$0	\$28,538	100.00%	\$0	\$28,538
39	373.000	Plant Sewers - TDP	\$0	R-39	\$0	\$0	100.00%	\$0	\$0
40	374.100	Outfall Sewer Lines - TDP	\$0	R-40	\$0	\$0	100.00%	\$0	\$0
41	374.200	Other Plant & Misc. Equipment - TDP	\$0	R-41	\$0	\$0	100.00%	\$0	\$0
42		TOTAL TREATMENT & DISPOSAL PLANT	\$189,915		\$0	\$189,915		\$0	\$189,915
43		GENERAL PLANT							
44	689.000	Land and Land Rights - GP	\$0	R-44	\$0	\$0	100.00%	\$0	\$0
45	390.000	Structures and Improvements - GP	\$0	R-45	-\$226	-\$226	100.00%	\$0	-\$226
46	391.000	Office Furniture and Equipment - GP	\$0	R-46	\$30	\$30	100.00%	\$11	\$41
47	391.100	Computers & Peripheral Equipment	\$0	R-47	\$270	\$270	100.00%	\$0	\$270
48	391.200	Computer Software	\$0	R-48	\$5,166	\$5,166	100.00%	\$0	\$5,166
49	391.300	Computer Software Personal	\$0	R-49	\$59	\$59	100.00%	\$0	\$59
50	391.400	Other Office Equipment	\$0	R-50	\$4	\$4	100.00%	\$0	\$4
51	392.000	Transportation Equipment - GP	\$0	R-51	\$0	\$0	100.00%	\$0	\$0
52	392.100	Transportation Equip Lt Duty Trucks	\$0	R-52	\$94	\$94	100.00%	\$0	\$94
53	392.200	Transportation Equip Hvy Duty Trucks	\$0	R-53	\$0	\$0	100.00%	\$0	\$0
54	392.300	Transportation Equip Autos	\$0	R-54	\$224	\$224	100.00%	\$0	\$224
55	393.000	Stores Equipment - GP	\$0	R-55	\$0	\$0	100.00%	\$0	\$0
56	394.000	Tools, Shop and Garage Equipment	\$324	R-56	\$10	\$334	100.00%	\$0	\$334
57	394.100	Tools, Shop and Garage Equip - GP	\$93	R-57	\$0	\$93	100.00%	\$0	\$93
58	395.000	Laboratory Equipment - GP	\$209	R-58	\$0	\$209	100.00%	\$0	\$209
59	396.000	Communication Equipment - GP	\$0	R-59	\$41	\$41	100.00%	\$0	\$41
60	398.100	Miscellaneous Equipment	\$1,141	R-60	\$5	\$1,146	100.00%	\$0	\$1,146
61	398.200	Miscellaneous Equipment - GP	\$16,044	R-61	\$0	\$16,044	100.00%	\$0	\$16,044
62	398.700	Other Tangible Equipment - GP	\$0	R-62	\$0	\$0	100.00%	\$0	\$0
63		TOTAL GENERAL PLANT	\$17,811		\$5,677	\$23,488		\$11	\$23,499

Missouri - American Water Company
Case No. GR-2008-0060
Warren County Sewer District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
64		TOTAL DEPRECIATION RESERVE	\$404,224		\$6,144	\$410,368		\$11	\$410,379

Missouri - American Water Company
Case No. GR-2008-0060
Warren County Sewer District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-4	Other Plant & Misc. Equipment - IP	303.000		\$478		\$0
	1. Corporate Allocation		\$478		\$0	
R-27	Other Plant & Misc. Equip - Corporate			-\$11		\$0
	1. Miscellaneous Corporate Allocation		-\$11		\$0	
R-45	Structures and Improvements - GP	390.000		-\$226		\$0
	1. Corporate Allocation		-\$226		\$0	
R-46	Office Furniture and Equipment - GP	391.000		\$30		\$11
	1. Corporate Allocation		\$30		\$0	
	2. Svc Company Fixed Asset System (PRH)		\$0		\$11	
R-47	Computers & Peripheral Equipment	391.100		\$270		\$0
	1. Corporate Allocation		\$270		\$0	
R-48	Computer Software	391.200		\$5,166		\$0
	1. Corporate Allocation		\$5,166		\$0	
R-49	Computer Software Personal	391.300		\$59		\$0
	1. Corporate Allocation		\$59		\$0	
R-50	Other Office Equipment	391.400		\$4		\$0
	1. Corporate Allocation		\$4		\$0	
R-52	Transportation Equip Lt Duty Trucks	392.100		\$94		\$0
	1. Corporate Allocation		\$94		\$0	
R-54	Transportation Equip Autos	392.300		\$224		\$0
	1. Corporate Allocation		\$224		\$0	

Missouri - American Water Company
Case No. GR-2008-0060
Warren County Sewer District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-56	Tools, Shop and Garage Equipment	394.000		\$10		\$0
	1. Corporate Allocation		\$10		\$0	
R-59	Communication Equipment - GP	396.000		\$41		\$0
	1. Corporate Allocation		\$41		\$0	
R-60	Miscellaneous Equipment	398.100		\$5		\$0
	1. Corporate Allocation		\$5		\$0	
Total Reserve Adjustments				\$6,144		\$11

Missouri - American Water Company
Case No. GR-2008-0060
Warren County Sewer District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Base Payroll	\$33,691	39.87	13.00	26.87	0.073616	\$2,480
3	FICA - Employee Portion	\$2,450	39.87	16.19	23.68	0.064877	\$159
4	Income Taxes Withheld	\$13,612	39.87	16.19	23.68	0.064877	\$883
5	Fuel & Power	\$11,426	39.87	37.20	2.67	0.007315	\$84
6	Chemicals	\$0	39.87	39.87	0.00	0.000000	\$0
7	Materials & Supplies	\$4	39.87	39.87	0.00	0.000000	\$0
8	Purchased Power	\$0	39.87	42.45	-2.58	-0.007068	\$0
9	Management Fees	\$33,980	39.87	21.41	18.46	0.050575	\$1,719
10	Group Insurance	\$10,356	39.87	-7.50	47.37	0.129781	\$1,344
11	OPEB's	\$1,368	39.87	3.41	36.46	0.099890	\$137
12	Pensions	\$7,194	39.87	17.58	22.29	0.061068	\$439
13	401(k) - Employer Match	\$1,214	39.87	38.82	1.05	0.002877	\$3
14	Insurance Other Than Group	\$6,910	39.87	42.44	-2.57	-0.007041	-\$49
15	Uncollectible Accounts	\$1,090	39.87	39.87	0.00	0.000000	\$0
16	Rent	\$787	39.87	-9.96	49.83	0.136521	\$107
17	Cash Vouchers	\$61,856	39.87	21.41	18.46	0.050575	\$3,128
18	TOTAL OPERATION AND MAINT. EXPENSE	\$185,938					\$10,434
19	TAXES						
20	FICA - Employer Portion	\$2,450	39.87	16.19	23.68	0.064877	\$159
21	Federal Unemployment	\$62	39.87	76.38	-36.51	-0.100027	-\$6
22	State Unemployment	\$157	39.87	76.38	-36.51	-0.100027	-\$16
23	Property Tax	\$0	39.87	182.50	-142.63	-0.390767	\$0
24	Corporate Franchise	\$495	39.87	-77.50	117.37	0.321562	\$159
25	PSC Assessment	\$532	39.87	-31.63	71.50	0.195890	\$104
26	Gross Receipts Tax	\$0	22.66	47.37	-24.71	-0.067699	\$0
27	Sales Tax	\$0	0.00	8.12	-8.12	-0.022247	\$0
28	Missouri Primacy Fees	\$0	22.66	243.50	-220.84	-0.605041	\$0
29	TOTAL TAXES	\$3,696					\$400
30	CWC REQ'D BEFORE RATE BASE OFFSETS						\$10,834
31	TAX OFFSET FROM RATE BASE						
32	Federal Tax Offset	\$87,323	39.87	37.00	2.87	0.007863	\$687
33	State Tax Offset	\$13,722	39.87	58.95	-19.08	-0.052274	-\$717
34	City Tax Offset	\$0	0.00	0.00	0.00	0.000000	\$0
35	Interest Expense Offset	\$109,177	39.87	108.85	-68.98	-0.188986	-\$20,633
36	TOTAL OFFSET FROM RATE BASE	\$210,222					-\$20,663
37	TOTAL CASH WORKING CAPITAL REQUIRED						\$9,829

Missouri - American Water Company
Case No. GR-2008-0060
Warren County Sewer District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Income Statement

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OPERATING REVENUES	\$88,977	See Note (1)	See Note (1)	See Note (1)	\$88,977	\$47,817	\$136,794	See Note (1)	See Note (1)
2	TOTAL COLLECTION OPERATIONS EXPENSES	\$11	\$0	\$11	\$0	\$11	\$0	\$11	\$0	\$11
3	TOTAL COLLECTION MAINT. EXPENSES	\$65	\$0	\$65	\$0	\$65	\$0	\$65	\$0	\$65
4	TOTAL PUMPING OPERATIONS EXPENSES	\$1	\$1	\$0	-\$892	-\$891	\$0	-\$891	\$1	-\$892
5	TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	TOTAL WASTEW TREAT EXP - OPER & MTCE	\$14,865	\$12,317	\$2,548	\$0	\$14,865	\$0	\$14,865	\$12,317	\$2,548
7	TOTAL TREAT. & DISP. OPER. EXPENSE	\$83,244	\$80,515	\$2,729	-\$32,995	\$50,249	\$0	\$50,249	\$47,520	\$2,729
8	TOTAL TREAT. & DISP. MAINT. EXPENSES	\$10,841	\$3	\$10,838	-\$150	\$10,691	\$0	\$10,691	\$3	\$10,688
9	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$2,475	\$154	\$2,321	\$686	\$3,161	\$0	\$3,161	\$94	\$3,067
10	TOTAL ADMIN. & GENERAL EXPENSES	\$102,048	\$84,393	\$17,655	-\$610	\$101,438	\$6,349	\$107,787	\$90,216	\$17,571
11	TOTAL DEPRECIATION EXPENSE	\$93,296	See Note (1)	See Note (1)	See Note (1)	\$93,296	\$61,759	\$155,055	See Note (1)	See Note (1)
12	TOTAL OTHER OPERATING EXPENSE	\$7,314	\$0	\$7,314	\$7,039	\$14,353	\$0	\$14,353	-\$9	\$14,362
13	TOTAL OPERATING & MAINT. EXPENSE	\$314,160	\$177,383	\$43,481	-\$26,922	\$287,238	\$68,108	\$355,346	\$150,142	\$50,149
14	NET INCOME BEFORE TAXES	-\$225,183	\$0	\$0	\$0	-\$198,261	-\$20,291	-\$218,552	\$0	\$0
15	TOTAL INCOME TAXES	\$0	See Note (1)	See Note (1)	See Note (1)	\$0	\$0	\$0	See Note (1)	See Note (1)
16	TOTAL DEFERRED INCOME TAXES	-\$9,540	See Note (1)	See Note (1)	See Note (1)	-\$9,540	-\$12,544	-\$22,084	See Note (1)	See Note (1)
17	NET OPERATING INCOME	\$215,643	\$0	\$0	\$0	-\$188,721	-\$7,747	-\$196,468	\$0	\$0

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

Missouri - American Water Company
Case No. GR-2008-0060
Warren County Sewer District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	480.000	Residential	\$88,933	See note (1)	See note (1)	Rev-2	See note (1)	\$88,933	100.00%	\$47,092	\$136,025	See note (1)	See note (1)
Rev-3	481.100	Commercial	\$40			Rev-3		\$40	100.00%	\$666	\$706		
Rev-4	481.200	Industrial	\$0			Rev-4		\$0	100.00%	\$0	\$0		
Rev-5	489.000	Misc Service Revenue	\$4			Rev-5		\$4	100.00%	\$59	\$63		
Rev-6	493.000	Other Sewer Revenue - Oper. Rev.	\$0			Rev-6		\$0	100.00%	\$0	\$0		
Rev-7		TOTAL OPERATING REVENUES	\$88,977					\$88,977		\$47,817	\$136,794		
1		COLLECTION OPERATIONS EXPENSES											
2	600.000	Super & Eng Oper COE	\$0	\$0	\$0	E-2	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
3	601.000	Labor & Exp Oper COE	\$11	\$0	\$11	E-3	\$0	\$11	100.00%	\$0	\$11	\$0	\$11
4	602.000	Purchased Water	\$0	\$0	\$0	E-4	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
5		TOTAL COLLECTION OPERATIONS EXPENSES	\$11	\$0	\$11		\$0	\$11		\$0	\$11	\$0	\$11
6		COLLECTION MAINT. EXPENSES											
7	610.000	Super & Eng Mtce CME	\$0	\$0	\$0	E-7	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
8	612.000	Collect & Impound Mtce CME	\$0	\$0	\$0	E-8	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
9	617.000	Misc Plant Mtce CME	\$65	\$0	\$65	E-9	\$0	\$65	100.00%	\$0	\$65	\$0	\$65
10		TOTAL COLLECTION MAINT. EXPENSES	\$65	\$0	\$65		\$0	\$65		\$0	\$65	\$0	\$65
11		PUMPING OPERATIONS EXPENSES											
12	620.000	Super & Eng Oper POE	\$0	\$0	\$0	E-12	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
13	621.000	Fuel for Power Production - POE	\$0	\$0	\$0	E-13	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
14	622.000	Labor & Eng Oper Pwr Prod	\$0	\$0	\$0	E-14	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
15	623.000	Purchased Fuel/Power for Pump	\$0	\$0	\$0	E-15	-\$892	-\$892	100.00%	\$0	-\$892	\$0	-\$892
16	624.000	Labor & Eng Oper Pump	\$1	\$1	\$0	E-16	\$0	\$1	100.00%	\$0	\$1	\$1	\$0
17	626.000	Misc Exp Oper POE	\$0	\$0	\$0	E-17	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
18	627.000	Rents Oper POE	\$0	\$0	\$0	E-18	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
19		TOTAL PUMPING OPERATIONS EXPENSES	\$1	\$1	\$0		-\$892	-\$891		\$0	-\$891	\$1	-\$892
20		PUMPING MAINTENANCE EXPENSES											
21	630.000	Super & Eng Mtce PME	\$0	\$0	\$0	E-21	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
22	631.000	Struct & Improve Mtce PME	\$0	\$0	\$0	E-22	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
23	632.000	Power Prod Equip Mtce PME	\$0	\$0	\$0	E-23	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
24	633.000	Pump Equip Mtce	\$0	\$0	\$0	E-24	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
25	634.000	Misc Exp Mtce - PME	\$0	\$0	\$0	E-25	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
26		TOTAL PUMPING MAINTENANCE EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
27		WASTEW TREAT EXP - OPER & MTCE											
28	640.000	Super & Eng Exp WT	\$0	\$0	\$0	E-28	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
29	641.000	Chemicals	\$0	\$0	\$0	E-29	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
30	642.000	Labor & Exp WT	\$877	\$0	\$877	E-30	\$0	\$877	100.00%	\$0	\$877	\$0	\$877
31	643.000	Misc Exp WT	\$13,994	\$12,317	\$1,677	E-31	\$0	\$13,994	100.00%	\$0	\$13,994	\$12,317	\$1,677
32	644.000	Rents ET	\$0	\$0	\$0	E-32	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
33	651.000	Structures & Improvements WT	\$0	\$0	\$0	E-33	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
34	652.000	WT Equip Mtce WT	-\$6	\$0	-\$6	E-34	\$0	-\$6	100.00%	\$0	-\$6	\$0	-\$6
35		TOTAL WASTEW TREAT EXP - OPER & MTCE	\$14,865	\$12,317	\$2,548		\$0	\$14,865		\$0	\$14,865	\$12,317	\$2,548
36		TREAT. & DISP. OPER. EXPENSE											
37	660.000	Super & Eng Oper TD	\$1	\$1	\$0	E-37	\$0	\$1	100.00%	\$0	\$1	\$1	\$0
38	661.000	Storage Facility Exp	\$0	\$0	\$0	E-38	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
39	662.000	TD Lines Exp	\$80,512	\$80,514	-\$2	E-39	-\$32,995	\$47,517	100.00%	\$0	\$47,517	\$47,519	-\$2

Missouri - American Water Company
Case No. GR-2008-0060
Warren County Sewer District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
40	663.000	Meter Exp	\$0	\$0	\$0	E-40	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
41	664.000	Customer Install Exp	\$0	\$0	\$0	E-41	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
42	665.000	Misc Exp Oper TD	\$2,731	\$0	\$2,731	E-42	\$0	\$2,731	100.00%	\$0	\$2,731	\$0	\$2,731
43	666.000	Rents Oper TD	\$0	\$0	\$0	E-43	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
44		M & S Oper TD Mains	\$0	\$0	\$0	E-44	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
45		M & S Oper TD Hydrants	\$0	\$0	\$0	E-45	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
46		TOTAL TREAT. & DISP. OPER. EXPENSE	\$83,244	\$80,515	\$2,729		-\$32,995	\$50,249		\$0	\$50,249	\$47,520	\$2,729
47		TREAT. & DISP. MAINT. EXPENSES											
48	670.000	Super & Eng Mtce TD	\$0	\$0	\$0	E-48	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
49	671.000	Struct & Improve Mtce TD	\$0	\$0	\$0	E-49	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
50	673.000	TD Main Mtce TD	\$1	\$1	\$0	E-50	\$0	\$1	100.00%	\$0	\$1	\$1	\$0
51	675.000	Services Mtce	\$0	\$0	\$0	E-51	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
52	676.000	Meters Mtce TD	\$2	\$2	\$0	E-52	\$0	\$2	100.00%	\$0	\$2	\$2	\$0
53	677.000	Hydrants Mtce	\$0	\$0	\$0	E-53	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
54	678.000	Misc Plant Mtce TD	\$10,838	\$0	\$10,838	E-54	-\$150	\$10,688	100.00%	\$0	\$10,688	\$0	\$10,688
55		TOTAL TREAT. & DISP. MAINT. EXPENSES	\$10,841	\$3	\$10,838		-\$150	\$10,691		\$0	\$10,691	\$3	\$10,688
56		CUSTOMER ACCOUNTS EXPENSE											
57	902.000	Meter Reading Exp CA	\$154	\$154	\$0	E-57	-\$60	\$94	100.00%	\$0	\$94	\$94	\$0
58	903.000	Cust Rec & Collection CA	\$1,682	\$0	\$1,682	E-58	\$295	\$1,977	100.00%	\$0	\$1,977	\$0	\$1,977
59	904.000	Uncollectible Accts	\$639	\$0	\$639	E-59	\$451	\$1,090	100.00%	\$0	\$1,090	\$0	\$1,090
60	905.000	Misc Cust Accts Exp CA	\$0	\$0	\$0	E-60	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
61	907.000	Cust Serv & Info Exp CA	\$0	\$0	\$0	E-61	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
62		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$2,475	\$154	\$2,321		\$686	\$3,161		\$0	\$3,161	\$94	\$3,067
63		ADMIN. & GENERAL EXPENSES											
64	920.000	Salaries & Wages - Employees - AGE	\$924	\$924	\$0	E-64	-\$171	\$753	100.00%	\$0	\$753	\$753	\$0
65	921.100	Other Supplies & Exp	\$4	\$0	\$4	E-65	\$0	\$4	100.00%	\$0	\$4	\$0	\$4
66	921.200	General Office Exp-Other Supplies	\$2,219	\$0	\$2,219	E-66	-\$2	\$2,217	100.00%	\$0	\$2,217	\$0	\$2,217
67	921.300	Misc Other Supplies	\$9,248	\$0	\$9,248	E-67	\$0	\$9,248	100.00%	\$0	\$9,248	\$0	\$9,248
68	923.100	Outside Services-Mgt Fees	\$26,172	\$26,172	\$0	E-68	\$0	\$26,172	100.00%	\$6,349	\$32,521	\$32,521	\$0
69	923.200	Outside Services-Misc	\$42,317	\$42,317	\$0	E-69	\$0	\$42,317	100.00%	\$0	\$42,317	\$42,317	\$0
70	923.300	Outside Services-Mtce Exp	\$283	\$0	\$283	E-70	\$0	\$283	100.00%	\$0	\$283	\$0	\$283
71	924.100	Property Ins Other Than Group	\$4,583	\$0	\$4,583	E-71	\$0	\$4,583	100.00%	\$0	\$4,583	\$0	\$4,583
72	924.200	Property Ins - Misc	\$149	\$0	\$149	E-72	\$0	\$149	100.00%	\$0	\$149	\$0	\$149
73	925.000	Injuries & Damages	\$26	\$0	\$26	E-73	\$0	\$26	100.00%	\$0	\$26	\$0	\$26
74	926.100	Group Insurance - Empl Pen & Ben	\$4,392	\$4,392	\$0	E-74	\$0	\$4,392	100.00%	\$0	\$4,392	\$4,392	\$0
75	926.200	Pensions - Empl Pen & Ben	\$8,210	\$8,210	\$0	E-75	-\$777	\$7,433	100.00%	\$0	\$7,433	\$7,433	\$0
76	926.300	Employee Pensions & Benefits Misc	\$2,378	\$2,378	\$0	E-76	\$458	\$2,836	100.00%	\$0	\$2,836	\$2,836	\$0
77	928.000	Reg Commission Exp	\$72	\$0	\$72	E-77	-\$75	-\$3	100.00%	\$0	-\$3	\$0	-\$3
78	931.000	Rents	\$3	\$0	\$3	E-78	\$60	\$63	100.00%	\$0	\$63	\$0	\$63
79	930.100	Goodwill Advertising Exp	\$5	\$0	\$5	E-79	-\$6	-\$1	100.00%	\$0	-\$1	\$0	-\$1
80	930.200	Misc Exp AG	\$867	\$0	\$867	E-80	-\$97	\$770	100.00%	\$0	\$770	-\$36	\$806
81	930.300	Research & Development	\$0	\$0	\$0	E-81	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
82	932.000	General Plant Maintenance AG	\$196	\$0	\$196	E-82	\$0	\$196	100.00%	\$0	\$196	\$0	\$196
83		TOTAL ADMIN. & GENERAL EXPENSES	\$102,048	\$84,393	\$17,655		-\$610	\$101,438		\$6,349	\$107,787	\$90,216	\$17,571
84		DEPRECIATION EXPENSE											
85	403.000	Depreciation Expense, Dep. Exp.	\$93,296	See note (1)	See note (1)	E-85	See note (1)	\$93,296	100.00%	\$61,759	\$155,055	See note (1)	See note (1)
86		TOTAL DEPRECIATION EXPENSE	\$93,296	\$0	\$0		\$0	\$93,296		\$61,759	\$155,055	\$0	\$0

Missouri - American Water Company
Case No. GR-2008-0060
Warren County Sewer District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
87		OTHER OPERATING EXPENSES											
88	405.000	Amortization-Other UP	\$114	\$0	\$114	E-88	\$0	\$114	100.00%	\$0	\$114	\$0	\$114
89	406.000	Amortization-Intangible Fin	\$143	\$0	\$143	E-89	\$0	\$143	100.00%	\$0	\$143	\$0	\$143
90	407.000	Amortization-Property Losses	\$0	\$0	\$0	E-90	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
91	0.000	PSC Assessment-Sewer	\$532	\$0	\$532	E-91	\$6,997	\$7,529	100.00%	\$0	\$7,529	\$0	\$7,529
92	408.000	Property Taxes	\$0	\$0	\$0	E-92	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
93	408.000	FICA	\$6,027	\$0	\$6,027	E-93	-\$9	\$6,018	100.00%	\$0	\$6,018	-\$9	\$6,027
94	0.000	FUTA	\$129	\$0	\$129	E-94	\$0	\$129	100.00%	\$0	\$129	\$0	\$129
95	0.000	SUTA	\$296	\$0	\$296	E-95	\$0	\$296	100.00%	\$0	\$296	\$0	\$296
96	0.000	Other Taxes & Licenses	\$73	\$0	\$73	E-96	\$0	\$73	100.00%	\$0	\$73	\$0	\$73
97	408.000	Gross Receipts Tax	\$0	\$0	\$0	E-97	\$0	\$0	100.00%	\$0	\$0	\$0	\$0
98	408.000	Franchise Taxes	\$0	\$0	\$0	E-98	\$51	\$51	100.00%	\$0	\$51	\$0	\$51
99		TOTAL OTHER OPERATING EXPENSE	\$7,314	\$0	\$7,314		\$7,039	\$14,353		\$0	\$14,353	-\$9	\$14,362
100		TOTAL OPERATING & MAINT. EXPENSE	\$314,160	\$177,383	\$43,481		\$26,922	\$287,238		\$68,108	\$355,346	\$150,142	\$50,149
101		NET INCOME BEFORE TAXES	-\$225,183					-\$198,261		-\$20,291	-\$218,552		
102		INCOME TAXES											
103	0.000	Current Income Taxes	\$0	See note (1)	See note (1)	E-103	See note (1)	\$0	100.00%	\$0	\$0	See note (1)	See note (1)
104		TOTAL INCOME TAXES	\$0					\$0		\$0	\$0		
105		DEFERRED INCOME TAXES											
106	0.000	Deferred Income Taxes - Def. Inc. Tax.	-\$9,588	See note (1)	See note (1)	E-106	See note (1)	-\$9,588	100.00%	-\$12,496	-\$22,084	See note (1)	See note (1)
107	0.000	Amortization of Deferred ITC	\$48			E-107		\$48	100.00%	-\$48	\$0		
108		TOTAL DEFERRED INCOME TAXES	-\$9,540					-\$9,540		-\$12,544	-\$22,084		
109		NET OPERATING INCOME	-\$215,643					-\$188,721		-\$7,747	-\$196,468		

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

Missouri - American Water Company
Case No. GR-2008-0060
Warren County Sewer District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Residential	480.000	\$0	\$0	\$0	\$0	\$47,092	\$47,092
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$47,092	
Rev-3	Commercial	481.100	\$0	\$0	\$0	\$0	\$666	\$666
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	\$666	
Rev-5	Misc Service Revenue	489.000	\$0	\$0	\$0	\$0	\$59	\$59
	1. Corporate Revs for AWR Water-Line Protect (PRH)		\$0	\$0		\$0	\$59	
E-15	Purchased Fuel/Power for Pump	623.000	\$0	-\$892	-\$892	\$0	\$0	\$0
	1. To Annualize Fuel & Power Expense (Foster)		\$0	-\$892		\$0	\$0	
E-39	TD Lines Exp	662.000	-\$32,995	\$0	-\$32,995	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		-\$31,638	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$1,261	\$0		\$0	\$0	
	3. To Adjust Soc. Sec. Related to Overtime (Eaves)		-\$96	\$0		\$0	\$0	
E-54	Misc Plant Mtce TD	678.000	\$0	-\$150	-\$150	\$0	\$0	\$0
	1. To Annualize Tank Painting Expense (Bolin)		\$0	-\$150		\$0	\$0	

Missouri - American Water Company
Case No. GR-2008-0060
Warren County Sewer District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-57	Meter Reading Exp CA	902.000	-\$60	\$0	-\$60	\$0	\$0	\$0
	1. To Annualize Payroll (Eaves)		-\$58	\$0		\$0	\$0	
	2. To Normalize Overtime (Eaves)		-\$2	\$0		\$0	\$0	
E-58	Cust Rec & Collection CA	903.000	\$0	\$295	\$295	\$0	\$0	\$0
	1. To Annualize Postage Expense (Foster)		\$0	\$295		\$0	\$0	
E-59	Uncollectible Accts	904.000	\$0	\$451	\$451	\$0	\$0	\$0
	1. To Annualize Uncollectible Accounts (Boateng)		\$0	\$451		\$0	\$0	
E-64	Salaries & Wages - Employees - AGE	920.000	-\$171	\$0	-\$171	\$0	\$0	\$0
	1. To Remove Payroll Related to Lobbying (Bolin)		-\$171	\$0		\$0	\$0	
E-66	General Office Exp-Other Supplies	921.200	\$0	-\$2	-\$2	\$0	\$0	\$0
	1. To Remove Disallowed Dues & Donations (Foster)		\$0	-\$2		\$0	\$0	
E-68	Outside Services-Mgt Fees	923.100	\$0	\$0	\$0	\$6,349	\$0	\$6,349
	1. To Adjust Belleville Lab Allocation Costs (Harrison)		\$0	\$0		-\$499	\$0	
	2. To Adjust Corporate Svc Co Mgt Fees (Harrison)		\$0	\$0		-\$6,140	\$0	
	3. To Adjust Corporate Svc Co Mgt Fees (Harrison)		\$0	\$0		\$12,988	\$0	

Missouri - American Water Company
Case No. GR-2008-0060
Warren County Sewer District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-75	Pensions - Empl Pen & Ben	926.200	-\$777	\$0	-\$777	\$0	\$0	\$0
	1. To Annualize Pension Expense (Eaves)		-\$777	\$0		\$0	\$0	
E-76	Employee Pensions & Benefits Misc	926.300	\$458	\$0	\$458	\$0	\$0	\$0
	1. To Remove Benefits Related to Lobbying (Bolin)		-\$16	\$0		\$0	\$0	
	2. To Annualize OPEB Expense (Eaves)		\$474	\$0		\$0	\$0	
E-77	Reg Commission Exp	928.000	\$0	-\$75	-\$75	\$0	\$0	\$0
	1. To Adjust Rate Case Expense (Eaves)		\$0	-\$75		\$0	\$0	
E-78	Rents	931.000	\$0	\$60	\$60	\$0	\$0	\$0
	1. To Annualize Building Lease Expense (Eaves)		\$0	\$60		\$0	\$0	
E-79	Goodwill Advertising Exp	930.100	\$0	-\$6	-\$6	\$0	\$0	\$0
	1. To Remove Disallowed Advertising Expense (Foster)		\$0	-\$6		\$0	\$0	
E-80	Misc Exp AG	930.200	-\$36	-\$61	-\$97	\$0	\$0	\$0
	1. To Remove Lobbying Expense (Bolin)		-\$36	\$0		\$0	\$0	
	2. To Annualize Regulatory Asset Expense (Eaves)		\$0	\$187		\$0	\$0	
	3. To Disall. Ad, Promotion & Contrib. (Foster)		\$0	-\$52		\$0	\$0	
	4. To Remove Disallowed Dues & Donations (Foster)		\$0	-\$196		\$0	\$0	

Accounting Schedule: 10
Sponsor: Paul R. Harrison
Date: 8/16/2008
Time: 11:02 AM
Page: 3 of 5

Missouri - American Water Company
Case No. GR-2008-0060
Warren County Sewer District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-85	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$61,759	\$61,759
	To Annualize Depreciation Expense		\$0	\$0		\$0	\$61,882	
	1. To Annualize Depreciation on CIAC (Eaves)		\$0	\$0		\$0	-\$123	
E-91	PSC Assessment-Sewer		\$0	\$6,997	\$6,997	\$0	\$0	\$0
	1. To Annualize PSC Assessment (Bolin)		\$0	\$6,997		\$0	\$0	
E-93	FICA	408.000	-\$9	\$0	-\$9	\$0	\$0	\$0
	1. To Remove Payroll Tax Related to Lobbying (Bolin)		-\$9	\$0		\$0	\$0	
E-98	Franchise Taxes	408.000	\$0	\$51	\$51	\$0	\$0	\$0
	1. To Annualize Franchise Tax (Foster)		\$0	\$51		\$0	\$0	
E-106	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0	-\$12,496	-\$12,496
	1. To Adjust Deferred Income Taxes (Harrison)		\$0	\$0		\$0	-\$12,496	
E-107	Amortization of Deferred ITC		\$0	\$0	\$0	\$0	-\$48	-\$48
	1. To Adjust Deferred ITC (Harrison)		\$0	\$0		\$0	-\$48	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$47,817	\$47,817

Missouri - American Water Company
 Case No. GR-2008-0060
 Warren County Sewer District
 Test Year Ending: 12-31-2007; Update Period: 03-31-2008
 Adjustments to Income Statement Detail

A	B	C	D	E	F	G	H	I
Income			Company	Company	Company	Jurisdictional	Jurisdictional	Jurisdictional
Adj.			Adjustment	Adjustment	Adjustments	Adjustment	Adjustment	Adjustments
Number	Income Adjustment Description	Account Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	Total Operating & Maint. Expense		-33,590	\$6,668	-26,922	\$6,349	\$61,759	\$68,108

Missouri - American Water Company
Case No. GR-2008-0060
Warren County Sewer District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.52% Return	E 7.73% Return	F 7.95% Return
1	NET OPERATING INCOME		-\$196,468	\$241,126	\$247,990	\$254,886
2	ADD TO NET OPERATING INCOME					
3	Current Income Taxes		\$0	\$96,768	\$101,045	\$105,342
4	Deferred Income Taxes from Inc. Statement					
5	Deferred Income Tax Expense		-\$22,084	-\$22,084	-\$22,084	-\$22,084
6	ITC Amortization		\$0	\$0	\$0	\$0
7	TOTAL NET INCOME BEFORE TAXES		-\$218,552	\$315,810	\$326,951	\$338,144
8	ADD TO NET INCOME BEFORE TAXES					
9	Book Depreciation Expense		\$155,055	\$155,055	\$155,055	\$155,055
10	Miscellaneous Non-deductible Expense		-\$393	-\$393	-\$393	-\$393
11	TOTAL ADD TO NET INCOME BEFORE TAXES		\$154,662	\$154,662	\$154,662	\$154,662
12	SUBT. FROM NET INC. BEFORE TAXES					
13	Interest Expense calculated at the Rate of	3.4040%	\$109,177	\$109,177	\$109,177	\$109,177
14	Tax Straight-Line Depreciation		\$155,055	\$155,055	\$155,055	\$155,055
15	Excess Tax Depreciation		-\$45,834	-\$45,834	-\$45,834	-\$45,834
16	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$218,398	\$218,398	\$218,398	\$218,398
17	NET TAXABLE INCOME		-\$282,288	\$252,074	\$263,215	\$274,408
18	PROVISION FOR FED. INCOME TAX					
19	Net Taxable Inc. - Fed. Inc. Tax		\$0	\$252,074	\$263,215	\$274,408
20	Deduct Missouri Income Tax at the Rate of	100.000%	\$0	\$13,141	\$13,722	\$14,306
21	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
22	Federal Taxable Income - Fed. Inc. Tax		\$0	\$238,933	\$249,493	\$260,102
23	Federal Income Tax at the Rate of	35.000%	\$0	\$83,627	\$87,323	\$91,036
24	PROVISION FOR MO. INCOME TAX					
25	Net Taxable Income - MO. Inc. Tax		\$0	\$252,074	\$263,215	\$274,408
26	Deduct Federal Income Tax at the Rate of	50.000%	\$0	\$41,814	\$43,662	\$45,518
27	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
28	Missouri Taxable Income - MO. Inc. Tax		\$0	\$210,260	\$219,553	\$228,890
29	Missouri Income Tax at the Rate of	6.250%	\$0	\$13,141	\$13,722	\$14,306
30	PROVISION FOR CITY INCOME TAX					
31	Net Taxable Income - City Inc. Tax		\$0	\$252,074	\$263,215	\$274,408
32	Deduct Federal Income Tax - City Inc. Tax		\$0	\$83,627	\$87,323	\$91,036
33	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
34	City Taxable Income		\$0	\$168,447	\$175,892	\$183,372
35	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
36	SUMMARY OF CURRENT INCOME TAX					
37	Federal Income Tax		\$0	\$83,627	\$87,323	\$91,036
38	State Income Tax		\$0	\$13,141	\$13,722	\$14,306
39	City Income Tax		\$0	\$0	\$0	\$0
40	TOTAL SUMMARY OF CURRENT INCOME TAX		\$0	\$96,768	\$101,045	\$105,342
41	DEFERRED INCOME TAXES					
42	Deferred Investment Tax Credit		\$0	\$0	\$0	\$0
43	Deferred Income Tax		-\$22,084	-\$22,084	-\$22,084	-\$22,084
44	Deferred Tax Depreciation		\$0	\$0	\$0	\$0
45	Amort of Deferred Tax Depreciation		\$0	\$0	\$0	\$0
46	Amort of Repair Allowance		\$0	\$0	\$0	\$0
47	Amort of Deferred ITC		\$0	\$0	\$0	\$0
48	Deferred Unbilled		\$0	\$0	\$0	\$0
49	TOTAL DEFERRED INCOME TAXES		-\$22,084	-\$22,084	-\$22,084	-\$22,084

Missouri - American Water Company
Case No. GR-2008-0060
Warren County Sewer District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.52% Return	E 7.73% Return	F 7.95% Return
50	TOTAL INCOME TAX		-\$22,084	\$74,684	\$78,961	\$83,258

Missouri - American Water Company
Case No. GR-2008-0060
Warren County Sewer District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Capital Structure Schedule

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

Missouri - American Water Company
Case No. GR-2008-0060
Warren County Sewer District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Revenue Billing Determinant Sheet

Feeder Description	A Annualized Customers	B Total Customer Bills	C Annual Customer Charge Revenues	E Annualized Water Usage	F Annualized Volumetric Revenues	G Total Annualized Revenues C+F
Residential Revenue Feeders, Totals	4,622	4,622	\$136,025	0	\$0	\$136,025
Commercial Revenue Feeders, Totals	24	24	\$706	0	\$0	\$706
Industrial Revenue Feeders, Totals	0	0	\$0	0	\$0	\$0
Test	0	0	\$0	0	\$0	\$0
Total Revenue Feeders	4,646	4,646	\$136,731	0	\$0	\$136,731

Missouri - American Water Company
Case No. GR-2008-0060
Warren County Sewer District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Residential Annualized Sewer Revenues, No Water Usage Charge

<u>Line</u> <u>Number</u>	<u>A</u> Customer Description	<u>B</u> Annualized Customers	<u>C</u> Bills Per Year	<u>D</u> Total Customer Bills B * C	<u>E</u> Customer Charge	<u>F</u> Annual Customer Charge Revenues D * E
1	WCS - RESIDENTIAL					
2	Flat Rate Customers	4,622	1	4,622	\$29.43	\$136,025
3	TOTAL WCS - RESIDENTIAL	4,622		4,622		\$136,025
4	TOTAL ALL DISTRICTS	4,622		4,622		\$136,025
Total Annualized Revenues						\$136,025

Missouri - American Water Company
Case No. GR-2008-0060
Warren County Sewer District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Commercial Annualized Sewer Revenues, No Water Usage Charge

Line Number	<u>A</u> Meter Size	<u>B</u> Annualized Customers	<u>C</u> Bills Per Year	<u>D</u> Total Customer Bills B * C	<u>E</u> Customer Charge	<u>F</u> Annual Customer Charge Revenues D * E
1	WCS - COMMERCIAL					
2	Flat Rate Customers	24	1	24	\$29.43	\$706
3	TOTAL WCS - COMMERCIAL	24		24		\$706
4	TOTAL ALL DISTRICTS	24		24		\$706
Total Annualized Revenues						\$706

Missouri - American Water Company
Case No. GR-2008-0060
Warren County Sewer District
Test Year Ending: 12-31-2007; Update Period: 03-31-2008
Industrial Annualized Sewer Revenue w/Water Usage Charge

Line Number	A Customer Description	B Annualized Customers	C Bills Per Year	D Total Customer Bills B * C	E Customer Charge	F Annual Customer Charge Revenues D * E	G Annual Water Usage Per Customer	H Annualized Water Usage (B*G)	I Volumetric Rate per Gallons in J	J Gallons Per Volumetric Rate	K Annualized Volumetric Revenues (B*G*I)/J
1	WCS-INDUSTRIAL										
2	Industrial Revenues	0	0	0	\$0.00	\$0	0	0	0.0000	0	\$0
3	TOTAL WCS-INDUSTRIAL	0		0		\$0		0			\$0
4	TOTAL ALL DISTRICTS	0		0		\$0		0			\$0

Annualized Volumetric Revenues	\$0
Annual Customer Charge Revenues	\$0
Total Annualized Revenues	\$0