PARKVILLE SEWER

Missouri-American Water Company
Case No. WR-2007-0216
Test Year Ending June 30, 2006 Trued-up Through May 31, 2007

Revenue Requirement

			Parkville Sewer		
			8.60% Equity Return	9.10% Equity Return	9.60% Equity Return
Line	(A)		(B)	(C)	(D)
1	Net Original Cost Rate Base	(From Accounting Schedule 2)	$ 32,499	$ 32,499	$ 32,499
2	Rate of Return		7.07%	7.30%	7.53%
3	Net Operating Income Requirement		$ 2,298	$ 2,372	$ 2,447
4	Net Operating Income Available	(From Accounting Schedule 9)	(1,769)	(1,769)	(1,769)
5	Additional Net Operating Income Requirement		$ 4,067	$ 4,142	$ 4,216
6	Income Tax Requirement:	(From Accounting Schedule 11)			
7	Required Current Income Tax		$ 645	$ 691	$ 738
8	Test Year Current Income Tax		(1,889)	(1,889)	(1,889)
9	Additional Current Income Tax Requirement		$ 2,534	$ 2,580	$ 2,627
10	Additional Gross Revenue Requirement Before Allowances		$ 6,600	$ 6,722	$ 6,843
11	Allowance for True-up		$	$ 0	$ 0
12	**Additional Gross Revenue Requirement**		**$ 6,600**	**$ 6,722**	**$ 6,843**
13	Adjusted Revenue at Current Rates	(From Accounting Schedule 9)	$ 51,874	$ 51,874	$ 51,874
14	Total Gross Revenue Requirement		$ 58,475	$ 58,596	$ 58,717

Missouri-American Water Company
Case No. WR-2007-0216
Test Year Ending June 30, 2006 Updated Through December 31, 2006

Rate Base

			Parkville Sewer					
Line	Description (A)			Direct Assigned (B)		Corporate Distribution (C)		Total (D)
1	Plant in Service	(From Accounting Schedule 3)	$	79,997	$	1,376	$	81,373
2	Less:							0
3	Accumulated Depreciation Reserve	(From Accounting Schedule 5)		29,538		450		29,988
4	Accumulated Amortization Reserve					0		0
5	Net Plant in Service		$	50,459	$	926	$	51,385
6	Add:							
7	Cash Working Capital	(From Accounting Schedule 8)	$	2,578	$		$	2,578
8	Materials and Supplies					0		0
9	Prepayments					94		94
10	Deferred OPEB Asset					565		565
11	Other					0		0
12	Other					0		0
13	Other					0		0
14	Total Additions to Net Plant in Service		$	2,578	$	659	$	3,237
15	Deduct:							
16	Interest Offset	(From Accounting Schedule 8)	$	192	$		$	192
17	Federal Income Tax Offset	(From Accounting Schedule 8)		(4)				(4)
18	State Income Tax Offset	(From Accounting Schedule 8)		5				5
19	Contributions In Aid of Construction:			17,239		0		17,239
20	Customer Advances			(390)		(1)		(391)
21	Customer Deposits					0		0
22	Pre-71 ITC					0		0
23	Deferred Income Taxes					3,717		3,717
24	Accrued Pension Liability					1,365		1,365
25	Other					0		0
26	Other					0		0
27	Other					0		0
28	Total Deductions to Net Plant in Service		$	17,042	$	5,081	$	22,123
29	**Total Rate Base**		**$**	**35,995**	**$**	**(3,496)**	**$**	**32,499**

Missouri-American Water Company
Case No. WR-2007-0216
Test Year Ending June 30, 2006 Updated Through December 31, 2006

Plant In Service

Parkville Sewer

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
1		Intangible					
2	301	Organization	$	$ 0	P-1	$ 25	$ 25
3	302	Franchise & Consents	150	0	P-2	0	150
4	303	Miscellaneous Intangible		0	P-3	39	39
5		Total Intangible	$ 150	$ 0		$ 64	$ 214
6		Source of Supply					
7	310	Land & Land Rights	$	$ 0	P-4	$ 0	$ 0
8	311	Structures & Improvements		0	P-5	0	0
9	312	Collecting & Impounding Res		0	P-6	0	0
10	313	Lake, River & Other Intakes		0	P-7	0	0
11	314	Wells & Springs		0	P-8	0	0
12	315	Infiltration Galleries & Tunnels		0	P-9	0	0
13	316	Supply Mains		0	P-9	0	0
14	316	Supply Mains-North Plant		0	P-10	0	0
15	316	Supply Mains-Central Plant		0	P-11	0	0
16	316	Supply Mains-South Plant		0	P-12	0	0
17	316	Supply Mains-Meramec Plant		0	P-13	0	0
18	317	Other Source of Supply Plant		0	P-14	0	0
19		Total Source of Supply	$ 0	$ 0		$ 0	$ 0
20		Pumping					
21	320	Land & Land Rights	$	$ 0	P-15	$ 0	$ 0
22	321	S & I-Plant		0	P-16	0	0
23	321.1	S & I-Pumps (STL)		0	P-17	0	0
24	321.2	S & I-Boosters		0	P-18	0	0
25	322	Boiler Equipment		0	P-19	0	0
26	323	Other Power Prod. Equip.		0	P-20	0	0
27	324	Steam Pumping Equipment		0	P-21	0	0
28	325.1	Electric Pumping Equipment		0	P-22	0	0
29	325.2	Pumping Equipment-Pre '46		0	P-23	0	0
30	325.3	Pumping Equipment-Post '46		0	P-24	0	0
31	325	Pumping Equipment-Booster		0	P-25	0	0
32	326	Diesel Pumping Equipment		0	P-26	0	0
33	326	Dsl Pump Equip-Stratman		0	P-27	0	0
34	326	Dsl Pump Equip-Central Plant		0	P-28	0	0
35	327	Pump Equip Hydraulic		0	P-29	0	0
36	328	Other Pumping Equipment		0	P-30	0	0
37		Total Pumping	$ 0	$ 0		$ 0	$ 0
38		Water Treatment Plant					
39	330	Land & Land Rights	$	$ 0	P-31	$ 0	$ 0
40	331	Structures & Improvements		0	P-32	0	0
41	331	S & I - North Plant		0	P-33	0	0
42	331	S & I-Central 1 & 2		0	P-34	0	0
43	331	S & I-Central 3		0	P-35	0	0
44	331	S & I-South Plant		0	P-36	0	0
45	331	S & I-Meramac		0	P-37	0	0
46	332	WT Equip Non-Media		0	P-38	0	0
47	332	WT Equip-North Plant		0	P-39	0	0
48	332	WT Equip-Central 1 & 2		0	P-40	0	0
49	332	WT Equip-Central 3		0	P-41	0	0

Missouri-American Water Company
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Test Year Ending June 30, 2006 Updated Through December 31, 2006

Plant In Service

Parkville Sewer

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
50	332	WT Equip-South Plant		0	P-42	0	0
51	332	WT Equip-Meramac		0	P-43	0	0
52	332	Other P/E Hand Equipment		0	P-44	0	0
53	332.4	Equipment Filter Media		0	P-45	0	0
54		Total Water Treatment Plant	$ 0	$ 0		$ 0	$ 0
55		Transmission & Distribution					
56	340	Land & Land Rights	$	$ 0	P-46	$ 0	$ 0
57	341	Structures & Improvements		0	P-47	0	0
58	341.63	S & I-Spec Cross		0	P-48	0	0
59	342	Distr. Res. & Standpipes		0	P-49	0	0
60	342	Rsvr & Standpipe-Elev		0	P-50	0	0
61	342	Rsvr & Standpipe-Ground		0	P-51	0	0
62	343	T & D Mains (Not Classified)		0	P-52	0	0
63	343.1	T & D Mains - 4" & Less		0	P-53	0	0
64	343.1	T & D Mains AC 4 (STL)		0	P-54	0	0
65	343.1	T & D Mains Galv 1 (STL)		0	P-55	0	0
66	343.2	T & D Mains - 6" to 8"		0	P-56	(0)	(0)
67	343.2	CI-10" & Smaller-1900-1928		0	P-57	0	0
68	343.2	CI-10" & Smaller 1929-1956		0	P-58	0	0
69	343.2	CI-10" & Smaller-1957-1993		0	P-59	0	0
70	343.2	T & D Mains - DI 6-8 (STL)		0	P-60	0	0
71	343.2	T & D Mains - DI 6-10" (TN)		0	P-61	0	0
72	343.2	T & D Mains - PL 6-8" (STL)		0	P-62	0	0
73	343.3	T & D Mains - 10" to 16"		0	P-63	3	3
74	343.3	T & D Mains - 18" & Greater		0	P-64	0	0
75	343.3	CI-12" (STL)		0	P-65	0	0
76	343.3	CI-16" (STL)		0	P-66	0	0
77	343.3	T & D Mains - DI 12 (STL)		0	P-66	0	0
78	343.3	T & D Mains - DI 16 & Greater (STL)		0	P-67	0	0
79	343.3	T & D Mains - LJ 20 (STL)		0	P-68	0	0
80	343.3	T & D Mains - PL 12 (STL)		0	P-69	0	0
81	344	Fire Mains		0	P-70	0	0
82	345	Services		0	P-71	0	0
83	346.1	Meters-Bronze Case		0	P-72	0	0
84	346.2	Meters-Plastic Case		0	P-73	0	0
85	346.3	Meters-Other		0	P-74	0	0
86	346.3	Meters-Remote (ARB's)		0	P-75	0	0
87	347.1	Meter Install		0	P-76	0	0
88	347.2	Meter Install-Other		0	P-77	0	0
89	348	Hydrants		0	P-78	0	0
90	349	Other T&D Plant		0	P-79	0	0
91		Total Transmission & Distribution	$ 0	$ 0		$ 3	$ 3

Missouri-American Water Company
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Plant In Service

Parkville Sewer

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
92		Sewer Plant					
93	351	Structures & Improvements	$	$ 0	P-80	$ 0	$ 0
94	352.1	Collection Sewers Forced		0	P-81	0	0
95	352.2	Collecting Mains	29,163	0	P-82	0	29,163
96	352.2	Collecting Mains Other		0	P-83	0	0
97	353	Service to Customers	7,951	0	P-84	0	7,951
98	363	Electric Pumping Equipment		0	P-85	0	0
99	370.1	Land & Land Rights	9,300	0	P-86	0	9,300
100	372	T&D Equipment		0	P-87	0	0
101	372	T&D Equipment Influent Lift		0	P-88	0	0
102	374	Outfall Sewer Lines	33,433	0	P-89	0	33,433
103		Total Sewer Plant	$ 79,847	$ 0		$ 0	$ 79,847
104		General Plant					
105	389	Land & Land Rights	$	$ 0	P-90	$ 0	$ 0
106	390	S&I-Store, Shop & Garage		0	P-91	0	0
107	390.1	S & I-Offices		0	P-92	0	0
108	390.1	S & I-Leasehold		0	P-93	0	0
109	390.1	S & I-Leasehold - SCADA		0	P-94	0	0
110	390.3	S&I-Misc		0	P-95	0	0
111	391	Office Furniture and Equipment		0	P-96	103	103
112	391.2	Computers & Peripheral Equipment		0	P-97	317	317
113	391.25	Computer Software		0	P-98	832	832
114	391.26	Computer Software Personal		0	P-99	16	16
115	391.3	Data Handling Equipment		0	P-100	0	0
116	391.3	Other Office Equipment		0	P-101	2	2
117	392.11	Trans Equipment-Lt Duty Trucks		0	P-102	6	6
118	392.12	Trans Equipment-Hvy Duty Trucks		0	P-103	0	0
119	392.2	Trans Equipment-Autos		0	P-104	20	20
120	392.3	Trans Equipment Other		0	P-105	0	0
121	393	Stores Equipment		0	P-106	0	0
122	394	Tools, Shop & Garage Equipment		0	P-107	2	2
123	394	Tools, Shop & Garage Equip Other		0	P-108	0	0
124	395	Laboratory Equipment		0	P-109	0	0
125	395	Laboratory Equipment Other		0	P-110	0	0
126	396	Power Operated Equipment		0	P-111	0	0
127	397	Comm Equipment-Non-Tele		0	P-112	5	5
128	397.2	Comm Equipment-Tele		0	P-113	5	5
129	398	Miscellaneous		0	P-114	1	1
130	399	Other Tangible Property		0	P-115	0	0
131		Total General Plant	$ 0	$ 0		$ 1,310	$ 1,310
132		**Total Plant In Service**	**$ 79,997**	**$ 0**		**$ 1,376**	**$ 81,373**

Missouri-American Water Company
Case No. WR-2007-0216
Test Year Ending June 30. 2006 Updated Through December 31, 2006

Depreciation Reserve

Parkville Sewer

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
1		Intangible					
2	301	Organization	$	$ 0	R-1	$ 0	$ 0
3	302	Franchise & Consents		0	R-2	0	0
4	303	Miscellaneous Intangible		0	R-3	47	47
5		Total Intangible	$ 0	$ 0		$ 47	$ 47
6		Source of Supply					
7	310	Land & Land Rights	$	$ 0	R-4	$ 0	$ 0
8	311	Structures & Improvements		0	R-5	0	0
9	312	Collecting & Impounding Res		0	R-6	0	0
10	313	Lake, River & Other Intakes		0	R-7	0	0
11	314	Wells & Springs		0	R-8	0	0
12	315	Infiltration Galleries & Tunnels		0	R-9	0	0
13	316	Supply Mains		0	R-9	0	0
14	316	Supply Mains-North Plant		0	R-10	0	0
15	316	Supply Mains-Central Plant		0	R-11	0	0
16	316	Supply Mains-South Plant		0	R-12	0	0
17	316	Supply Mains-Meramec Plant		0	R-13	0	0
18	317	Other Source of Supply Plant		0	R-14	0	0
19		Total Source of Supply	$ 0	$ 0		$ 0	$ 0
20		Pumping					
21	320	Land & Land Rights	$	$ 0	R-15	$ 0	$ 0
22	321	S & I-Plant		0	R-16	0	0
23	321.1	S & I-Pumps (STL)		0	R-17	0	0
24	321.2	S & I-Boosters		0	R-18	0	0
25	322	Boiler Equipment		0	R-19	0	0
26	323	Other Power Prod. Equip.		0	R-20	0	0
27	324	Steam Pumping Equipment		0	R-21	0	0
28	325.1	Electric Pumping Equipment		0	R-22	0	0
29	325.2	Pumping Equipment-Pre '46		0	R-23	0	0
30	325.3	Pumping Equipment-Post '46		0	R-24	0	0
31	325	Pumping Equipment-Booster		0	R-25	0	0
32	326	Diesel Pumping Equipment		0	R-26	0	0
33	326	Dsl Pump Equip-Stratman		0	R-27	0	0
34	326	Dsl Pump Equip-Central Plant		0	R-28	0	0
35	327	Pump Equip Hydraulic		0	R-29	0	0
36	328	Other Pumping Equipment		0	R-30	0	0
37		Total Pumping	$ 0	$ 0		$ 0	$ 0
38		Water Treatment Plant					
39	330	Land & Land Rights	$	$ 0	R-31	$ 0	$ 0
40	331	Structures & Improvements		0	R-32	0	0
41	331	S & I - North Plant		0	R-33	0	0
42	331	S & I-Central 1 & 2		0	R-34	0	0
43	331	S & I-Central 3		0	R-35	0	0
44	331	S & I-South Plant		0	R-36	0	0
45	331	S & I-Meramac		0	R-37	0	0
46	332	WT Equip Non-Media		0	R-38	0	0
47	332	WT Equip-North Plant		0	R-39	0	0

Missouri-American Water Company
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Depreciation Reserve

Parkville Sewer

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
48	332	WT Equip-Central 1 & 2		0	R-40	0	0
49	332	WT Equip-Central 3		0	R-41	0	0
50	332	WT Equip-South Plant		0	R-42	0	0
51	332	WT Equip-Meramac		0	R-43	0	0
52	332	Other P/E Hand Equipment		0	R-44	0	0
53	332.4	Equipment Filter Media		0	R-45	0	0
54		Total Water Treatment Plant	$ 0	$ 0		$ 0	$ 0
55		Transmission & Distribution					
56	340	Land & Land Rights	$	$ 0	R-46	$ 0	$ 0
57	341	Structures & Improvements		0	R-47	0	0
58	341.63	S & I-Spec Cross		0	R-48	0	0
59	342	Distr. Res. & Standpipes		0	R-49	0	0
60	342	Rsvr & Standpipe-Elev		0	R-50	0	0
61	342	Rsvr & Standpipe-Ground		0	R-51	0	0
62	343	T & D Mains (Not Classified)		0	R-52	0	0
63	343.1	T & D Mains - 4" & Less		0	R-53	0	0
64	343.1	T & D Mains AC 4 (STL)		0	R-54	0	0
65	343.1	T & D Mains Galv 1 (STL)		0	R-55	0	0
66	343.2	T & D Mains - 6" to 8"		0	R-56	0	0
67	343.2	CI-10" & Smaller-1900-1928		0	R-57	0	0
68	343.2	CI-10" & Smaller 1929-1956		0	R-58	0	0
69	343.2	CI-10" & Smaller-1957-1993		0	R-59	0	0
70	343.2	T & D Mains - DI 6-8 (STL)		0	R-60	0	0
71	343.2	T & D Mains - DI 6-10" (TN)		0	R-61	0	0
72	343.2	T & D Mains - PL 6-8" (STL)		0	R-62	0	0
73	343.3	T & D Mains - 10" to 16"		0	R-63	0	0
74	343.3	T & D Mains - 18" & Greater		0	R-64	0	0
75	343.3	CI-12" (STL)		0	R-65	0	0
76	343.3	CI-16" (STL)		0	R-66	0	0
77	343.3	T & D Mains - DI 12 (STL)		0	R-66	0	0
78	343.3	T & D Mains - DI 16 & Greater (STL)		0	R-67	0	0
79	343.3	T & D Mains - LJ 20 (STL)		0	R-68	0	0
80	343.3	T & D Mains - PL 12 (STL)		0	R-69	0	0
81	344	Fire Mains		0	R-70	0	0
82	345	Services		0	R-71	0	0
83	346.1	Meters-Bronze Case		0	R-72	0	0
84	346.2	Meters-Plastic Case		0	R-73	0	0
85	346.3	Meters-Other		0	R-74	0	0
86	346.3	Meters-Remote (ARB's)		0	R-75	0	0
87	347.1	Meter Install		0	R-76	0	0
88	347.2	Meter Install-Other		0	R-77	0	0
89	348	Hydrants		0	R-78	0	0
90	349	Other T&D Plant		0	R-79	0	0
91		Total Transmission & Distribution	$ 0	$ 0		$ 0	$ 0

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Depreciation Reserve

Parkville Sewer

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
92		Sewer Plant					
93	351.0	Structures & Improvements	$	$ 0	R-80	$ 0	$ 0
94	352.1	Collection Sewers Forced		0	R-81	0	0
95	352.2	Collecting Mains	15,046	0	R-82	0	15,046
96	352.2	Collecting Mains Other		0	R-83	0	0
97	353.0	Service to Customers	6,113	0	R-84	0	6,113
98	363.0	Electric Pumping Equipment		0	R-85	0	0
99	370.1	Land & Land Rights	2,543	0	R-86	0	2,543
100	372	T&D Equipment		0	R-87	0	0
101	372.0	T&D Equipment Influent Lift		0	R-88	0	0
102	374	Outfall Sewer Lines	5,836	0	R-89	0	5,836
103		Total Sewer Plant	$ 29,538	$ 0		$ 0	$ 29,538
104		General Plant					
105	389	Land & Land Rights	$	$ 0	R-90	$ 0	$ 0
106	390	S&I-Store, Shop & Garage		0	R-91	0	0
107	390.1	S & I-Offices		0	R-92	(22)	(22)
108	390.1	S & I-Leasehold		0	R-93	0	0
109	390.1	S & I-Leasehold - SCADA		0	R-94	0	0
110	390.3	S&I-Misc		0	R-95	0	0
111	391	Office Furniture and Equipment		0	R-96	(3)	(3)
112	391.2	Computers & Peripheral Equipment		0	R-97	16	16
113	391.25	Computer Software		0	R-98	378	378
114	391.26	Computer Software Personal		0	R-99	3	3
115	391.3	Data Handling Equipment		0	R-100	0	0
116	391.3	Other Office Equipment		0	R-101	1	1
117	392.11	Trans Equipment-Lt Duty Trucks		0	R-102	9	9
118	392.12	Trans Equipment-Hvy Duty Trucks		0	R-103	0	0
119	392.2	Trans Equipment-Autos		0	R-104	17	17
120	392.3	Trans Equipment Other		0	R-105	0	0
121	393	Stores Equipment		0	R-106	0	0
122	394	Tools, Shop & Garage Equipment		0	R-107	1	1
123	394	Tools, Shop & Garage Equip Other		0	R-108	0	0
124	395	Laboratory Equipment		0	R-109	0	0
125	395	Laboratory Equipment Other		0	R-110	0	0
126	396	Power Operated Equipment		0	R-111	0	0
127	397	Comm Equipment-Non-Tele		0	R-112	2	2
128	397.2	Comm Equipment-Tele		0	R-113	2	2
129	398	Miscellaneous		0	R-114	0	0
130	399	Other Tangible Property		0	R-115	0	0
131		Total General Plant	$ 0	$ 0		$ 403	$ 403
132		Not Classified		0	R-116	0	0
133		**Total Depreciation Reserve**	**$ 29,538**	**$ 0**		**$ 450**	**$ 29,988**

Missouri-American Water Company
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Depreciation Expense

Parkville Sewer

Line	A/C No. (A)	Plant Title (B)	District Specific Plant (Acctg Sch 3) (C)	Depreciation Rate (D)	District Specific Depreciation (E)	Corporate Depreciation Distribution (F)	Total District Depreciation (G)
1		Intangible					
2	301	Organization	$ 0	0.00%	$ 0	$ 0	$ 0
3	302	Franchise & Consents	150	0.00%	0	0	0
4	303	Miscellaneous Intangible	0	0.00%	0	0	0
5		Total Intangible	$ 150		$ 0	$ 0	$ 0
6		Source of Supply					
7	310	Land & Land Rights	$ 0	0.00%	$ 0	$ 0	$ 0
8	311	Structures & Improvements	0	0.00%	0	0	0
9	312	Collecting & Impounding Res	0	0.00%	0	0	0
10	313	Lake, River & Other Intakes	0	0.00%	0	0	0
11	314	Wells & Springs	0	0.00%	0	0	0
12	315	Infiltration Galleries & Tunnels	0	0.00%	0	0	0
13	316	Supply Mains	0	0.00%	0	0	0
14	316	Supply Mains-North Plant	0	0.00%	0	0	0
15	316	Supply Mains-Central Plant	0	0.00%	0	0	0
16	316	Supply Mains-South Plant	0	0.00%	0	0	0
17	316	Supply Mains-Meramec Plant	0	0.00%	0	0	0
18	317	Other Source of Supply Plant	0	0.00%	0	0	0
19		Total Source of Supply	$ 0		$ 0	$ 0	$ 0
20		Pumping					
21	320	Land & Land Rights	$ 0	0.00%	$ 0	$ 0	$ 0
22	321	S & I-Plant	0	0.00%	0	0	0
23	321.1	S & I-Pumps (STL)	0	0.00%	0	0	0
24	321.2	S & I-Boosters	0	0.00%	0	0	0
25	322	Boiler Equipment	0	0.00%	0	0	0
26	323	Other Power Prod. Equip.	0	0.00%	0	0	0
27	324	Steam Pumping Equipment	0	0.00%	0	0	0
28	325.1	Electric Pumping Equipment	0	0.00%	0	0	0
29	325.2	Pumping Equipment-Pre '46	0	0.00%	0	0	0
30	325.3	Pumping Equipment-Post '46	0	0.00%	0	0	0
31	325	Pumping Equipment-Booster	0	0.00%	0	0	0
32	326	Diesel Pumping Equipment	0	0.00%	0	0	0
33	326	Dsl Pump Equip-Stratman	0	0.00%	0	0	0
34	326	Dsl Pump Equip-Central Plant	0	0.00%	0	0	0
35	327	Pump Equip Hydraulic	0	0.00%	0	0	0
36	328	Other Pumping Equipment	0	0.00%	0	0	0
37		Total Pumping	$ 0		$ 0	$ 0	$ 0
38		Water Treatment Plant					
39	330	Land & Land Rights	$ 0	0.00%	$ 0	$ 0	$ 0
40	331	Structures & Improvements	0	0.00%	0	0	0
41	331	S & I - North Plant	0	0.00%	0	0	0
42	331	S & I-Central 1 & 2	0	0.00%	0	0	0
43	331	S & I-Central 3	0	0.00%	0	0	0
44	331	S & I-South Plant	0	0.00%	0	0	0
45	331	S & I-Meramac	0	0.00%	0	0	0
46	332	WT Equip Non-Media	0	0.00%	0	0	0
47	332	WT Equip-North Plant	0	0.00%	0	0	0
48	332	WT Equip-Central 1 & 2	0	0.00%	0	0	0
49	332	WT Equip-Central 3	0	0.00%	0	0	0
50	332	WT Equip-South Plant	0	0.00%	0	0	0
51	332	WT Equip-Meramac	0	0.00%	0	0	0
52	332	Other P/E Hand Equipment	0	0.00%	0	0	0
53	332.4	Equipment Filter Media	0	0.00%	0	0	0
54		Total Water Treatment Plant	$ 0		$ 0	$ 0	$ 0

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Depreciation Expense

Parkville Sewer

Line	A/C No. (A)	Plant Title (B)	District Specific Plant (Acctg Sch 3) (C)	Depreciation Rate (D)	District Specific Depreciation (E)	Corporate Depreciation Distribution (F)	Total District Depreciation (G)
55		Transmission & Distribution					
56	340	Land & Land Rights	$ 0	0.00%	$ 0	$ 0	$ 0
57	341	Structures & Improvements	0	0.00%	0	0	0
58	341.63	S & I-Spec Cross	0	0.00%	0	0	0
59	342	Distr. Res. & Standpipes	0	0.00%	0	0	0
60	342	Rsvr & Standpipe-Elev	0	0.00%	0	0	0
61	342	Rsvr & Standpipe-Ground	0	0.00%	0	0	0
62	343	T & D Mains (Not Classified)	0	0.00%	0	0	0
63	343.1	T & D Mains - 4" & Less	0	0.00%	0	0	0
64	343.1	T & D Mains AC 4 (STL)	0	0.00%	0	0	0
65	343.1	T & D Mains Galv 1 (STL)	0	0.00%	0	0	0
66	343.2	T & D Mains - 6" to 8"	0	0.00%	0	(0)	(0)
67	343.2	CI-10" & Smaller-1900-1928	0	0.00%	0	0	0
68	343.2	CI-10" & Smaller 1929-1956	0	0.00%	0	0	0
69	343.2	CI-10" & Smaller-1957-1993	0	0.00%	0	0	0
70	343.2	T & D Mains - DI 6-8 (STL)	0	0.00%	0	0	0
71	343.2	T & D Mains - DI 6-10" (TN)	0	0.00%	0	0	0
72	343.2	T & D Mains - PL 6-8" (STL)	0	0.00%	0	0	0
73	343.3	T & D Mains - 10" to 16"	0	0.00%	0	0	0
74	343.3	T & D Mains - 18" & Greater	0	0.00%	0	0	0
75	343.3	CI-12" (STL)	0	0.00%	0	0	0
76	343.3	CI-16" (STL)	0	0.00%	0	0	0
77	343.3	T & D Mains - DI 12 (STL)	0	0.00%	0	0	0
78	343.3	T & D Mains - DI 16 & Greater (STL)	0	0.00%	0	0	0
79	343.3	T & D Mains - LJ 20 (STL)	0	0.00%	0	0	0
80	343.3	T & D Mains - PL 12 (STL)	0	0.00%	0	0	0
81	344	Fire Mains	0	0.00%	0	0	0
82	345	Services	0	0.00%	0	0	0
83	346.1	Meters-Bronze Case	0	0.00%	0	0	0
84	346.2	Meters-Plastic Case	0	0.00%	0	0	0
85	346.3	Meters-Other	0	0.00%	0	0	0
86	346.3	Meters-Remote (ARB's)	0	0.00%	0	0	0
87	347.1	Meter Install	0	0.00%	0	0	0
88	347.2	Meter Install-Other	0	0.00%	0	0	0
89	348	Hydrants	0	0.00%	0	0	0
90	349	Other T&D Plant	0	0.00%	0	0	0
91		Total Transmission & Distribution	$ 0		$ 0	$ 0	$ 0
92		Sewer Plant					
93	351.0	Structures & Improvements	$ 0	2.50%	$ 0	$ 0	$ 0
94	352.1	Collection Sewers Forced	0	2.00%	0	0	0
95	352.2	Collecting Mains	29,163	2.00%	583	0	583
96	352.2	Collecting Mains Other	0	2.00%	0	0	0
97	353.0	Service to Customers	7,951	2.00%	159	0	159
98	363.0	Electric Pumping Equipment	0	10.00%	0	0	0
99	370.1	Land & Land Rights	9,300	0.00%	0	0	0
100	372	T&D Equipment	0	5.00%	0	0	0
101	372.0	T&D Equipment Influent Lift	0	5.00%	0	0	0
102	374	Outfall Sewer Lines	33,433	2.00%	669	0	669
103		Total Sewer Plant	$ 79,847		$ 1,411	$ 0	$ 1,411
104		General Plant					
105	389	Land & Land Rights	$ 0	0.00%	$ 0	$ 0	$ 0
106	390	S&I-Store, Shop & Garage	0	2.40%	0	0	0
107	390.1	S & I-Offices	0	2.40%	0	0	0
108	390.1	S & I-Leasehold	0	5.00%	0	0	0

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Depreciation Expense

Parkville Sewer

Line	A/C No. (A)	Plant Title (B)	District Specific Plant (Acctg Sch 3) (C)	Depreciation Rate (D)	District Specific Depreciation (E)	Corporate Depreciation Distribution (F)	Total District Depreciation (G)
109	390.1	S & I-Leasehold - SCADA	0	5.00%	0	0	0
110	390.3	S&I-Misc	0	2.40%	0	0	0
111	391	Office Furniture and Equipment	0	4.00%	0	4	4
112	391.2	Computers & Peripheral Equipment	0	14.29%	0	45	45
113	391.25	Computer Software	0	14.29%	0	119	119
114	391.26	Computer Software Personal	0	14.29%	0	2	2
115	391.3	Data Handling Equipment	0	6.67%	0	0	0
116	391.3	Other Office Equipment	0	6.67%	0	0	0
117	392.11	Trans Equipment-Lt Duty Trucks	0	0.00%	0	0	0
118	392.12	Trans Equipment-Hvy Duty Trucks	0	8.33%	0	0	0
119	392.2	Trans Equipment-Autos	0	0.00%	0	0	0
120	392.3	Trans Equipment Other	0	0.00%	0	0	0
121	393	Stores Equipment	0	2.86%	0	0	0
122	394	Tools, Shop & Garage Equipment	0	5.00%	0	0	0
123	394	Tools, Shop & Garage Equip Other	0	5.00%	0	0	0
124	395	Laboratory Equipment	0	4.00%	0	0	0
125	395	Laboratory Equipment Other	0	4.00%	0	0	0
126	396	Power Operated Equipment	0	6.82%	0	0	0
127	397	Comm Equipment-Non-Tele	0	5.00%	0	0	0
128	397.2	Comm Equipment-Tele	0	6.67%	0	0	0
129	398	Miscellaneous	0	5.00%	0	0	0
130	399	Other Tangible Property	0	5.00%	0	0	0
131		Total General Plant	$ 0		$ 0	$ 172	$ 172
132		**Total Depreciation Expense**	$ 79,997		$ 1,411	$ 172	$ 1,583

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Cash Working Capital

Parkville Sewer

Line	Description (A)		Adjusted Test Year Expenses (B)	Revenue Lag (C)	Expense Lag (D)	Net CWC Lag [(C)-(D)] (E)	Factor [(E)/365] (F)		Cash Working Capital Requirement [(B)x(F)] (G)
1	Operation & Maintenance Expense								
2	Base Payroll	$	1,670	39.87	13.00	26.87	0.0736	$	123
3	Payroll Withholdings:								
4	FICA - Employee Portion		192	39.87	16.19	23.68	0.0649		12
5	Federal Income Taxes Withheld		548	39.87	16.19	23.68	0.0649		36
6	State Income Taxes Withheld		178	39.87	18.19	21.68	0.0594		11
7	401(k)		318	39.87	38.82	1.05	0.0029		1
8	EIP		25	39.87	38.82	1.05	0.0029		0
9	Fuel & Power		(36)	39.87	37.20	2.67	0.0073		0
10	Chemicals		0	39.87	39.87	0.00	0.0000		0
11	Materials and Supplies		168	39.87	39.87	0.00	0.0000		0
12	Purchased Water		0	39.87	42.45	(2.58)	(0.0071)		0
13	Management Fees		3,237	39.87	21.41	18.46	0.0506		164
14	Group Insurance		540	39.87	(7.50)	47.37	0.1298		70
15	OPEB's		145	39.87	3.41	36.46	0.0999		14
16	Pensions		398	39.87	17.58	22.29	0.0611		24
17	EIP - Employer Match		(5)	39.87	38.82	1.05	0.0029		0
18	401(k) - Employer Match		19	39.87	38.82	1.05	0.0029		0
19	Insurance Other Than Group		579	39.87	42.44	(2.57)	(0.0070)		(4)
20	Uncollectible Accounts		393	39.87	39.87	0.00	0.0000		0
21	Rents		9	39.87	(9.96)	49.83	0.1365		1
22	Cash Vouchers		43,643	39.87	21.41	18.46	0.0506		2,208
23	Total Operation & Maintenance Expense	$	52,022					$	2,660
24	Taxes Other Than Income								
25	FICA - Employer Portion		192	39.87	16.19	23.68	0.0649	$	12
26	Federal Unemployment		3	39.87	76.38	(36.51)	(0.1000)		0
27	State Unemployment		5	39.87	76.38	(36.51)	(0.1000)		(1)
28	Property Taxes		(0)	39.87	182.50	(142.63)	(0.3908)		0
29	Franchise Tax		17	39.87	(77.50)	117.37	0.3216		6
30	PSC Assessment		0	39.87	(31.63)	71.50	0.1959		0
31	Total Taxes Other Than Income	$	217					$	17
32	Other Expenses								
33	Gross Receipts Tax		1,381	22.66	47.37	(24.71)	(0.0677)		(93)
34	Sales Tax		290	0.00	8.12	(8.12)	(0.0222)		(6)
35	Missouri Primacy Fees		0	22.66	243.50	(220.84)	(0.6050)		0
36	Total Other Expenses	$	1,671					$	(99)
37	**Cash Working Capital Before Income Tax and Interest Offsets**							$	2,578
38	Interest Expense	$	1,017	39.87	108.85	(68.98)	(0.1890)	$	(192)
39	Federal Income Tax	$	557	39.87	37.00	2.87	0.0079	$	4
40	State Income Tax	$	88	39.87	58.95	(19.08)	(0.0523)	$	(5)

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Income Statement

Parkville Sewer

Line	Description (A)	Test Year End Direct Charges (B)	Adjustment Amount (C)	Adjustment No. (D)	Adjusted Corporate Distribution (E)	Test Year As Adjusted [(B)+(C)+(E)] (F)
1	Operating Revenues:					
2	Residential Revenue	$ 53,093	$ (1,263)	S-1	$ 0	$ 51,830
3	Commercial Revenue	0	0	S-2	0	0
4	Industrial Revenue	0	0	S-3	0	0
5	Private Fire	0	0	S-4	0	0
6	Public Fire	0	0	S-5	0	0
7	Public Authorities	0	0	S-6	0	0
8	Sales For Resale	0	0	S-7	0	0
9	Other Revenue	0	0	S-8	44	44
10	Total Revenues	$ 53,093	$ (1,263)		$ 44	$ 51,874
11	Operating Expenses:					
12	Operation & Maintenance:					
13	Source of Supply	0	0	S-9	0	0
14	Pumping	0	0	S-10	(35)	(35)
15	Water Treatment	39,883	0	S-11	0	39,883
16	Transmission & Distribution	1,178	(471)	S-12	0	707
17	Customer Accounts	0	(95)	S-13	1,023	928
18	Administrative & General	7,372	(1,666)	S-14	4,833	10,538
19	Total O & M Expense	$ 48,433	$ (2,232)		$ 5,821	$ 52,022
20	Other Operating Expenses:					
21	Depreciation - Plant	2,764	(1,614)	S-15	172	1,322
22	Amortization	1,812	0	S-16	4	1,816
23	Taxes Other Than Income	379	(190)	S-17	28	217
24	Total Other Operating Expense	$ 4,955	$ (1,804)		$ 204	$ 3,355
25	Total Operating Expenses	53,388	(4,036)		6,024	55,376
26	Net Income Before Income Taxes	$ (295)	$ 2,773		$ (5,980)	$ (3,502)
27	Income Taxes:					
28	Current Income Tax	$ 0	$ (796)	S-18	$ (1,093)	$ (1,889)
29	Deferred Income Tax:					
30	Deferred Income Tax Expense	0	(374)	S-19	530	156
31	ITC Amortization	0	0	S-20	0	0
32	Total Income Taxes	$ 0	$ (1,170)		$ (563)	$ (1,733)
33	**Net Operating Income**	**$ (295)**	**$ 3,943**		**$ (5,417)**	**$ (1,769)**

Missouri-American Water Company
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Adjustments To Income Statement

Parkville Sewer

Adjmt No	Description	Adjustment Amount	Total Adjustment
Residential Revenue	S-1		$ (1,263)
1	To Normalize and Annualize Revenues (Grissum)	$ 2,558	
2	To Remove Unbilled Revenues (Grissum)	(3,821)	
3	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Commercial Revenue	S-2		$ 0
1	To Normalize and Annualize Revenues (Grissum)	$ 0	
2	To Remove Unbilled Revenues (Grissum)	0	
3	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Industrial Revenue	S-3		$ 0
1	To Normalize and Annualize Revenues (Grissum)	$ 0	
2	To Remove Unbilled Revenues (Grissum)	0	
Private Fire	S-4		$ 0
1	To Remove Unbilled Revenues (Grissum)	0	
Public Fire	S-5	0	$ 0
1	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Public Authorities	S-6		$ 0
1	To Remove Unbilled Revenues (Grissum)	0	
2	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Sales For Resale	S-7		$ 0
1	To Normalize and Annualize Revenues (Grissum)	$ 0	
2	To Remove Unbilled Revenues (Grissum)	0	
3	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Other Revenue	S-8		$ 0
1	To Include Compensation for MAWC Services Provided by AWR (Cassidy)	0	
Source of Supply	S-9		$ 0
1	To Annualize Payroll (Hanneken)	$ 0	
2	To Normalize Overtime Pay (Hanneken)	0	

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Adjustments To Income Statement

Parkville Sewer

Adjmt No.	Description		Adjustment Amount	Total Adjustment
3	To Remove Lobbyist Pay (Hanneken)		0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)		0	
5	To Annualize Purchased Water Expense (Grissum)		0	
Pumping	S-10			$ 0
1	To Annualize Payroll (Hanneken)	$	0	
2	To Normalize Overtime Pay (Hanneken)		0	
3	To Remove Lobbyist Pay (Hanneken)		0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)		0	
5	To Annualize Fuel & Power Expense (Grissum)		0	
Water Treatment	S-11			$ 0
1	To Annualize Payroll (Hanneken)	$	0	
2	To Normalize Overtime Pay (Hanneken)		0	
3	To Remove Lobbyist Pay (Hanneken)		0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)		0	
5	To Annualize Waste Disposal Expense (Hagemeyer)		0	
6	To Annualize Chemicals Expense (Grissum)		0	
Transmission & Distribution	S-12			$ (471)
1	To Annualize Payroll (Hanneken)	$	(594)	
2	To Normalize Overtime Pay (Hanneken)		123	
3	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)		0	
4	To Annualize Main Breaks Expense (Hagemeyer)		0	
Customer Accounts	S-13			$ (95)
1	To Annualize Payroll (Hanneken)	$	0	
2	To Normalize Overtime Pay (Hanneken)		0	
3	To Annualize Postage Expense (Grissum)		44	
4	To Annualize Uncollectibles Expense (Grissum)		(139)	
Administrative & General	S-14			$ (1,666)
1	To Annualize Payroll (Hanneken)	$	(1,862)	
2	To Normalize Overtime Pay (Hanneken)		386	

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Adjustments To Income Statement

Parkville Sewer

Adjmt No.	Description		Adjustment Amount	Total Adjustment
3	To Remove Lobbyist Pay (Hanneken)		0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)		0	
5	To Remove STEP Costs (Hagemeyer)		0	
6	To Adjust the Allocation of Belleville Labs (Cassidy)		0	
7	To Annualize Insurance Other Than Group (Hagemeyer)		0	
8	To Annualize Other Post Employment Benefits (Hagemeyer)		0	
9	To Annualize Tank Painting Expense (Hagemeyer)		0	
10	To Annualize Pension Expense (Hagemeyer)		0	
11	To Annualize Transportation Leases (Hagemeyer)		(630)	
12	To Annualize Waste Disposal Expense (Hagemeyer)		0	
13	To Annualize Main Breaks Expense (Hagemeyer)		0	
14	To Normalize Rate Case Expense (Hagemeyer)		0	
15	To Remove Meals, Awards, etc. (Began)		0	
16	To Remove Miscellaneous Expense (Began)		0	
17	To Remove Dues and Donations (Began)		0	
18	To Remove Disallowed Promotion Expense (Began)		0	
19	To Remove Disallowed Advertising Expense (Began)		0	
20	To Remove Disallowed Dues, Donations and Memberships (Began)		0	
21	To Remove Disallowed Lobbying Expense (Began)		0	
22	To Annualize Group Insurance Expense (Hanneken)		440	
23	To Annualize Incentive Compensation Expense (Hanneken)		0	
24	To Adjust Allocated External Affairs Expense (Hanneken)		0	
25	To Adjust Allocated Management Fees Expense (Hanneken)		0	
26	To Adjust Allocated Incentive Compensation Expense (Hanneken)		0	
27	To Reduce Capitalized Cost (Hanneken)		0	
28	To Remove Expense Associated with Penalties (Hagemeyer)		0	
29	To Annualize Defined Contribution Pension Expense		0	
Depreciation - Plant	S-15			$ (1,614)
1	To annualize depreciation expense at Staff's proposed rates (Began)	$	(1,353)	

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Adjustments To Income Statement

Parkville Sewer

Adjmt No.	Description		Adjustment Amount		Total Adjustment
2	To adjust depreciation expense related to contributions in aid of construction (Began)		(261)		
3	To adjust depreciation related to transportation and power operated equipment (Began)		0		
Amortization	S-16			$	0
1		$	0		
Taxes Other Than Income	S-17			$	(190)
1	To Annualize Payroll Taxes (Hanneken)	$	(189)		
2	To Adjust Payroll Tax Related to Incentive Compensation (Hanneken)		0		
3	To Remove Payroll Tax Related to Lobbyist (Hanneken)		0		
4	To Adjust Franchise Tax (Began)		0		
5	To Adjust PSC Assessment (Began)		0		
6	To Adjust Property Tax (Began)		(1)		
Current Income Tax	S-18			$	(796)
1	To adjust current income tax expense. (Cassidy)	$	(796)		
Deferred Income Tax Expense	S-19			$	(374)
1	To adjust deferred income tax expense. (Cassidy)	$	(374)		
ITC Amortization	S-20			$	0
1		$	0		
2			0		

Missouri-American Water Company
Case No. WR-2007-0216
Test Yeat Ending June 30, 2006 Updated Through December 31, 2006

Income Tax Calculation

						Parkville Sewer	
Line	Description (A)			Test Year (B)	7.07% Return (C)	7.30% Return (D)	7.53% Return (E)
1	Net Operating Income (Acct. Sch. 1)			$ (1,769)	$ 2,298	$ 2,372	$ 2,447
2	Add:						
3	Current Income Tax			(1,889)	645	691	738
4	Deferred Income Taxes						
5	Deferred Income Tax Expense			156	156	156	156
6	ITC Amortization			0	0	0	0
7	Net Income Before Income Tax			$ (3,502)	$ 3,098	$ 3,220	$ 3,341
8	Addditions to Net Income Before Income Tax:						
9	Book Depreciation			$ 1,322	$ 1,322	$ 1,322	$ 1,322
10	Contributions In Aid of Construction			0	0	0	0
11	Non Deductible Reserve Deficiency Amortization			0	0	0	0
12	Miscellaneous Non-deductible Expenses			5	5	5	5
13	Other (Describe)			0	0	0	0
14	Other (Describe)			0	0	0	0
15	Total Additions			$ 1,326	$ 1,326	$ 1,326	$ 1,326
16	Subtractions to Net Income Before Income Tax:						
17	Interest Expense	@	3.13%	$ 1,017	$ 1,017	$ 1,017	$ 1,017
18	Tax Straight Line Depreciation			1,322	1,322	1,322	1,322
19	Tax Depreciation in Excess of Straight Line			407	407	407	407
20	Cost of Removal			0	0	0	0
21	Other (Describe)			0	0	0	0
22	Other (Describe)			0	0	0	0
23	Total Subtractions			$ 2,746	$ 2,746	$ 2,746	$ 2,746
24	Net Taxable Income			$ (4,921)	$ 1,679	$ 1,801	$ 1,922
25	Provision for Federal Income Tax						
26	Net Taxable Income			$ (4,921)	$ 1,679	$ 1,801	$ 1,922
27	Deduct Missouri Income Tax	@	100.00%	(257)	88	94	100
28	Federal Taxable Income			$ (4,664)	$ 1,591	$ 1,707	$ 1,822
29	Federal Income Tax	@	35.00%	$ (1,633)	$ 557	$ 597	$ 638
30	Provision for Missouri Income Tax						
31	Net Taxable Income			$ (4,921)	$ 1,679	$ 1,801	$ 1,922
32	Deduct Federal Income Tax	@	50.00%	(816)	279	299	319
33	Missouri Taxable Income			$ (4,105)	$ 1,400	$ 1,502	$ 1,603
34	Missouri Income Tax	@	6.25%	$ (257)	$ 88	$ 94	$ 100
35	Summary of Provision For Income Tax						
36	Federal Income Tax			$ (1,633)	$ 557	$ 597	$ 638
37	State Income Tax			(257)	88	94	100
38	**Total Current Income Tax**			**$ (1,889)**	**$ 645**	**$ 691**	**$ 738**

WARREN COUNTY SEWER

Missouri-American Water Company
Case No. WR-2007-0216
Test Year Ending June 30, 2006 Trued-up Through May 31, 2007

Revenue Requirement

			Warren County Sewer		
			8.60% Equity Return	9.10% Equity Return	9.60% Equity Return
Line	(A)		(B)	(C)	(D)
1	Net Original Cost Rate Base	(From Accounting Schedule 2)	$ 1,612,419	$ 1,612,419	$ 1,612,419
2	Rate of Return		7.07%	7.30%	7.53%
3	Net Operating Income Requirement		$ 113,998	$ 117,707	$ 121,415
4	Net Operating Income Available	(From Accounting Schedule 9)	(84,355)	(84,355)	(84,355)
5	Additional Net Operating Income Requirement		$ 198,353	$ 202,062	$ 205,770
6	Income Tax Requirement:	(From Accounting Schedule 11)			
7	Required Current Income Tax		$ 54,196	$ 56,507	$ 58,817
8	Test Year Current Income Tax		(69,395)	(69,395)	(69,395)
9	Additional Current Income Tax Requirement		$ 123,590	$ 125,901	$ 128,212
10	Additional Gross Revenue Requirement Before Allowances		$ 321,943	$ 327,963	$ 333,982
11	Allowance for True-up		$	$ 0	$ 0
12	**Additional Gross Revenue Requirement**		**$ 321,943**	**$ 327,963**	**$ 333,982**
13	Adjusted Revenue at Current Rates	(From Accounting Schedule 9)	$ 89,215	$ 89,215	$ 89,215
14	Total Gross Revenue Requirement		$ 411,158	$ 417,177	$ 423,197

Missouri-American Water Company
Case No. WR-2007-0216
Test Year Ending June 30, 2006 Updated Through December 31, 2006

Rate Base

			Warren County Sewer		
Line	Description (A)		Direct Assigned (B)	Corporate Distribution (C)	Total (D)
1	Plant in Service	(From Accounting Schedule 3)	$ 2,064,754	$ 19,619	$ 2,084,373
2	Less:				0
3	Accumulated Depreciation Reserve	(From Accounting Schedule 5)	306,605	6,415	313,020
4	Accumulated Amortization Reserve			0	0
5	Net Plant in Service		$ 1,758,149	$ 13,204	$ 1,771,353
6	Add:				
7	Cash Working Capital	(From Accounting Schedule 8)	$ 9,657	$	$ 9,657
8	Materials and Supplies			0	0
9	Prepayments			1,337	1,337
10	Deferred OPEB Asset			0	0
11	Other			0	0
12	Other			0	0
13	Other			0	0
14	Total Additions to Net Plant in Service		$ 9,657	$ 1,337	$ 10,994
15	Deduct:				
16	Interest Offset	(From Accounting Schedule 8)	$ 9,539	$	$ 9,539
17	Federal Income Tax Offset	(From Accounting Schedule 8)	(370)		(370)
18	State Income Tax Offset	(From Accounting Schedule 8)	385		385
19	Contributions In Aid of Construction:		2,185	0	2,185
20	Customer Advances			0	0
21	Customer Deposits			0	0
22	Pre-71 ITC			0	0
23	Deferred Income Taxes			138,736	138,736
24	Accrued Pension Liability			19,453	19,453
25	Other			0	0
26	Other			0	0
27	Other			0	0
28	Total Deductions to Net Plant in Service		$ 11,739	$ 158,189	$ 169,928
29	**Total Rate Base**		**$ 1,756,067**	**$ (143,648)**	**$ 1,612,419**

Missouri-American Water Company
Case No. WR-2007-0216
Test Year Ending June 30, 2006 Updated Through December 31, 2006

Plant In Service

Warren County Sewer

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
1		Intangible					
2	301	Organization	$	$ 0	P-1	$ 354	$ 354
3	302	Franchise & Consents		0	P-2	0	0
4	303	Miscellaneous Intangible		0	P-3	554	554
5		Total Intangible	$ 0	$ 0		$ 908	$ 908
6		Source of Supply					
7	310	Land & Land Rights	$	$ 0	P-4	$ 0	$ 0
8	311	Structures & Improvements		0	P-5	0	0
9	312	Collecting & Impounding Res		0	P-6	0	0
10	313	Lake, River & Other Intakes		0	P-7	0	0
11	314	Wells & Springs		0	P-8	0	0
12	315	Infiltration Galleries & Tunnels		0	P-9	0	0
13	316	Supply Mains		0	P-9	0	0
14	316	Supply Mains-North Plant		0	P-10	0	0
15	316	Supply Mains-Central Plant		0	P-11	0	0
16	316	Supply Mains-South Plant		0	P-12	0	0
17	316	Supply Mains-Meramec Plant		0	P-13	0	0
18	317	Other Source of Supply Plant		0	P-14	0	0
19		*Total Source of Supply*	$ 0	$ 0		$ 0	$ 0
20		Pumping					
21	320	Land & Land Rights	$	$ 0	P-15	$ 0	$ 0
22	321	S & I-Plant	16,396	0	P-16	0	16,396
23	321.1	S & I-Pumps (STL)		0	P-17	0	0
24	321.2	S & I-Boosters		0	P-18	0	0
25	322	Boiler Equipment		0	P-19	0	0
26	323	Other Power Prod. Equip.		0	P-20	0	0
27	324	Steam Pumping Equipment		0	P-21	0	0
28	325.1	Electric Pumping Equipment	3,542	0	P-22	0	3,542
29	325.2	Pumping Equipment-Pre '46		0	P-23	0	0
30	325.3	Pumping Equipment-Post '46		0	P-24	0	0
31	325	Pumping Equipment-Booster		0	P-25	0	0
32	326	Diesel Pumping Equipment		0	P-26	0	0
33	326	Dsl Pump Equip-Stratman		0	P-27	0	0
34	326	Dsl Pump Equip-Central Plant		0	P-28	0	0
35	327	Pump Equip Hydraulic		0	P-29	0	0
36	328	Other Pumping Equipment		0	P-30	0	0
37		Total Pumping	$ 19,938	$ 0		$ 0	$ 19,938
38		Water Treatment Plant					
39	330	Land & Land Rights	$	$ 0	P-31	$ 0	$ 0
40	331	Structures & Improvements		0	P-32	0	0
41	331	S & I - North Plant		0	P-33	0	0
42	331	S & I-Central 1 & 2		0	P-34	0	0
43	331	S & I-Central 3		0	P-35	0	0
44	331	S & I-South Plant		0	P-36	0	0
45	331	S & I-Meramac		0	P-37	0	0
46	332	WT Equip Non-Media		0	P-38	0	0
47	332	WT Equip-North Plant		0	P-39	0	0
48	332	WT Equip-Central 1 & 2		0	P-40	0	0
49	332	WT Equip-Central 3		0	P-41	0	0

Missouri-American Water Company
Case No. WR-2007-0216
Test Year Ending June 30, 2006 Updated Through December 31, 2006

Plant In Service

Warren County Sewer

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
50	332	WT Equip-South Plant		0	P-42	0	0
51	332	WT Equip-Meramac		0	P-43	0	0
52	332	Other P/E Hand Equipment		0	P-44	0	0
53	332.4	Equipment Filter Media		0	P-45	0	0
54		Total Water Treatment Plant	$ 0	$ 0		$ 0	$ 0
55		Transmission & Distribution					
56	340	Land & Land Rights	$	$ 0	P-46	$ 0	$ 0
57	341	Structures & Improvements		0	P-47	0	0
58	341.63	S & I-Spec Cross		0	P-48	0	0
59	342	Distr. Res. & Standpipes		0	P-49	0	0
60	342	Rsvr & Standpipe-Elev		0	P-50	0	0
61	342	Rsvr & Standpipe-Ground		0	P-51	0	0
62	343	T & D Mains (Not Classified)		0	P-52	0	0
63	343.1	T & D Mains - 4" & Less		0	P-53	0	0
64	343.1	T & D Mains AC 4 (STL)		0	P-54	0	0
65	343.1	T & D Mains Galv 1 (STL)		0	P-55	0	0
66	343.2	T & D Mains - 6" to 8"		0	P-56	(0)	(0)
67	343.2	CI-10" & Smaller-1900-1928		0	P-57	0	0
68	343.2	CI-10" & Smaller 1929-1956		0	P-58	0	0
69	343.2	CI-10" & Smaller-1957-1993		0	P-59	0	0
70	343.2	T & D Mains - DI 6-8 (STL)		0	P-60	0	0
71	343.2	T & D Mains - DI 6-10" (TN)		0	P-61	0	0
72	343.2	T & D Mains - PL 6-8" (STL)		0	P-62	0	0
73	343.3	T & D Mains - 10" to 16"		0	P-63	37	37
74	343.3	T & D Mains - 18" & Greater		0	P-64	0	0
75	343.3	CI-12" (STL)		0	P-65	0	0
76	343.3	CI-16" (STL)		0	P-66	0	0
77	343.3	T & D Mains - DI 12 (STL)		0	P-66	0	0
78	343.3	T & D Mains - DI 16 & Greater (STL)		0	P-67	0	0
79	343.3	T & D Mains - LJ 20 (STL)		0	P-68	0	0
80	343.3	T & D Mains - PL 12 (STL)		0	P-69	0	0
81	344	Fire Mains		0	P-70	0	0
82	345	Services		0	P-71	0	0
83	346.1	Meters-Bronze Case		0	P-72	0	0
84	346.2	Meters-Plastic Case		0	P-73	0	0
85	346.3	Meters-Other		0	P-74	0	0
86	346.3	Meters-Remote (ARB's)		0	P-75	0	0
87	347.1	Meter Install		0	P-76	0	0
88	347.2	Meter Install-Other		0	P-77	0	0
89	348	Hydrants		0	P-78	0	0
90	349	Other T&D Plant		0	P-79	0	0
91		Total Transmission & Distribution	$ 0	$ 0		$ 36	$ 36

Missouri-American Water Company
Case No. WR-2007-0216
Test Year Ending June 30, 2006 Updated Through December 31, 2006

Plant In Service

Warren County Sewer

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
92		Sewer Plant					
93	351	Structures & Improvements	$ 1,136,221	$ 0	P-80	$ 0	$ 1,136,221
94	352.1	Collection Sewers Forced	13,401	0	P-81	0	13,401
95	352.2	Collecting Mains	438,135	0	P-82	0	438,135
96	352.2	Collecting Mains Other	70,768	0	P-83	0	70,768
97	353	Service to Customers	45,330	0	P-84	0	45,330
98	363	Electric Pumping Equipment	382,808	0	P-85	0	382,808
99	370.1	Land & Land Rights		0	P-86	0	0
100	372	T&D Equipment	1,243,304	(1,632,246)	P-87	0	(388,942)
101	372	T&D Equipment Influent Lift	168,803	0	P-88	0	168,803
102	374	Outfall Sewer Lines		0	P-89	0	0
103		Total Sewer Plant	$ 3,498,770	$ (1,632,246)		$ 0	$ 1,866,524
104		General Plant					
105	389	Land & Land Rights	$	$ 0	P-90	$ 0	$ 0
106	390	S&I-Store, Shop & Garage		0	P-91	0	0
107	390.1	S & I-Offices		0	P-92	0	0
108	390.1	S & I-Leasehold		0	P-93	0	0
109	390.1	S & I-Leasehold - SCADA		0	P-94	0	0
110	390.3	S&I-Misc		0	P-95	0	0
111	391	Office Furniture and Equipment		0	P-96	1,471	1,471
112	391.2	Computers & Peripheral Equipment		0	P-97	4,520	4,520
113	391.25	Computer Software		0	P-98	11,857	11,857
114	391.26	Computer Software Personal		0	P-99	230	230
115	391.3	Data Handling Equipment		0	P-100	0	0
116	391.3	Other Office Equipment		0	P-101	28	28
117	392.11	Trans Equipment-Lt Duty Trucks		0	P-102	79	79
118	392.12	Trans Equipment-Hvy Duty Trucks		0	P-103	0	0
119	392.2	Trans Equipment-Autos		0	P-104	292	292
120	392.3	Trans Equipment Other		0	P-105	0	0
121	393	Stores Equipment		0	P-106	0	0
122	394	Tools, Shop & Garage Equipment	10,525	0	P-107	32	10,557
123	394	Tools, Shop & Garage Equip Other		0	P-108	0	0
124	395	Laboratory Equipment		0	P-109	0	0
125	395	Laboratory Equipment Other		0	P-110	0	0
126	396	Power Operated Equipment		0	P-111	0	0
127	397	Comm Equipment-Non-Tele		0	P-112	76	76
128	397.2	Comm Equipment-Tele		0	P-113	68	68
129	398	Miscellaneous	167,767	0	P-114	21	167,788
130	399	Other Tangible Property		0	P-115	0	0
131		Total General Plant	$ 178,292	$ 0		$ 18,675	$ 196,967
132		**Total Plant In Service**	**$ 3,697,000**	**$ (1,632,246)**		**$ 19,619**	**$ 2,084,373**

Missouri-American Water Company
Case No. WR-2007-0216
Test Year Ending June 30, 2006 Updated Through December 31, 2006

Adjustments To Plant In Service

Warren County Sewer

Adjmt No.	Description			Adjustment Amount	Total Adjustment
A/C	372	T&D Equipment	P-87		$ (1,632,246)
1	To Eliminate Excess Capacity			$ (1,632,246)	
2					
A/C	372.0	T&D Equipment Influent Lift	P-88		$ 0
1				$	
2					
A/C	374	Outfall Sewer Lines	P-89		$ 0
1				$	
2					
A/C	389.1	Land & Land Rights	P-90		$ 0
1				$	
2					
A/C	390	S&I-Store, Shop & Garage	P-91		$ 0
1				$	
2					
A/C	390.1	S & I-Offices	P-92		$ 0
1				$	
2					
A/C	390.1	S & I-Leasehold	P-93		$ 0
1				$	
2					
A/C	390.1	S & I-Leasehold - SCADA	P-94		$ 0
1				$	
2					
A/C	390.3	S&I-Misc	P-95		$ 0
1				$	
2					
A/C	391	Office Furniture and Equipment	P-96		$ 0
1	To Capitalize Cost			$	
2	To Remove Transition Cost - SSU				
3	To Remove Transition Cost - Alton Call Center				
4					

Missouri-American Water Company
Case No. WR-2007-0216
Test Year Ending June 30. 2006 Updated Through December 31, 2006

Depreciation Reserve

Warren County Sewer

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
1		Intangible					
2	301	Organization	$	$ 0	R-1	$ 0	$ 0
3	302	Franchise & Consents		0	R-2	0	0
4	303	Miscellaneous Intangible		0	R-3	665	665
5		Total Intangible	$ 0	$ 0		$ 665	$ 665
6		Source of Supply					
7	310	Land & Land Rights	$	$ 0	R-4	$ 0	$ 0
8	311	Structures & Improvements		0	R-5	0	0
9	312	Collecting & Impounding Res		0	R-6	0	0
10	313	Lake, River & Other Intakes		0	R-7	0	0
11	314	Wells & Springs		0	R-8	0	0
12	315	Infiltration Galleries & Tunnels		0	R-9	0	0
13	316	Supply Mains		0	R-9	0	0
14	316	Supply Mains-North Plant		0	R-10	0	0
15	316	Supply Mains-Central Plant		0	R-11	0	0
16	316	Supply Mains-South Plant		0	R-12	0	0
17	316	Supply Mains-Meramec Plant		0	R-13	0	0
18	317	Other Source of Supply Plant		0	R-14	0	0
19		Total Source of Supply	$ 0	$ 0		$ 0	$ 0
20		Pumping					
21	320	Land & Land Rights	$	$ 0	R-15	$ 0	$ 0
22	321	S & I-Plant	58	0	R-16	0	58
23	321.1	S & I-Pumps (STL)		0	R-17	0	0
24	321.2	S & I-Boosters		0	R-18	0	0
25	322	Boiler Equipment		0	R-19	0	0
26	323	Other Power Prod. Equip.		0	R-20	0	0
27	324	Steam Pumping Equipment		0	R-21	0	0
28	325.1	Electric Pumping Equipment	15	0	R-22	0	15
29	325.2	Pumping Equipment-Pre '46		0	R-23	0	0
30	325.3	Pumping Equipment-Post '46		0	R-24	0	0
31	325	Pumping Equipment-Booster		0	R-25	0	0
32	326	Diesel Pumping Equipment		0	R-26	0	0
33	326	Dsl Pump Equip-Stratman		0	R-27	0	0
34	326	Dsl Pump Equip-Central Plant		0	R-28	0	0
35	327	Pump Equip Hydraulic		0	R-29	0	0
36	328	Other Pumping Equipment		0	R-30	0	0
37		Total Pumping	$ 73	$ 0		$ 0	$ 73
38		Water Treatment Plant					
39	330	Land & Land Rights	$	$ 0	R-31	$ 0	$ 0
40	331	Structures & Improvements		0	R-32	0	0
41	331	S & I - North Plant		0	R-33	0	0
42	331	S & I-Central 1 & 2		0	R-34	0	0
43	331	S & I-Central 3		0	R-35	0	0
44	331	S & I-South Plant		0	R-36	0	0
45	331	S & I-Meramac		0	R-37	0	0
46	332	WT Equip Non-Media		0	R-38	0	0
47	332	WT Equip-North Plant		0	R-39	0	0

Missouri-American Water Company
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Test Year Ending June 30. 2006 Updated Through December 31, 2006

Depreciation Reserve

Warren County Sewer

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
48	332	WT Equip-Central 1 & 2		0	R-40	0	0
49	332	WT Equip-Central 3		0	R-41	0	0
50	332	WT Equip-South Plant		0	R-42	0	0
51	332	WT Equip-Meramac		0	R-43	0	0
52	332	Other P/E Hand Equipment		0	R-44	0	0
53	332.4	Equipment Filter Media		0	R-45	0	0
54		Total Water Treatment Plant	$ 0	$ 0		$ 0	$ 0
55		Transmission & Distribution					
56	340	Land & Land Rights	$	$ 0	R-46	$ 0	$ 0
57	341	Structures & Improvements		0	R-47	0	0
58	341.63	S & I-Spec Cross		0	R-48	0	0
59	342	Distr. Res. & Standpipes		0	R-49	0	0
60	342	Rsvr & Standpipe-Elev		0	R-50	0	0
61	342	Rsvr & Standpipe-Ground		0	R-51	0	0
62	343	T & D Mains (Not Classified)		0	R-52	0	0
63	343.1	T & D Mains - 4" & Less		0	R-53	0	0
64	343.1	T & D Mains AC 4 (STL)		0	R-54	0	0
65	343.1	T & D Mains Galv 1 (STL)		0	R-55	0	0
66	343.2	T & D Mains - 6" to 8"		0	R-56	0	0
67	343.2	CI-10" & Smaller-1900-1928		0	R-57	0	0
68	343.2	CI-10" & Smaller 1929-1956		0	R-58	0	0
69	343.2	CI-10" & Smaller-1957-1993		0	R-59	0	0
70	343.2	T & D Mains - DI 6-8 (STL)		0	R-60	0	0
71	343.2	T & D Mains - DI 6-10" (TN)		0	R-61	0	0
72	343.2	T & D Mains - PL 6-8" (STL)		0	R-62	0	0
73	343.3	T & D Mains - 10" to 16"		0	R-63	0	0
74	343.3	T & D Mains - 18" & Greater		0	R-64	0	0
75	343.3	CI-12" (STL)		0	R-65	0	0
76	343.3	CI-16" (STL)		0	R-66	0	0
77	343.3	T & D Mains - DI 12 (STL)		0	R-66	0	0
78	343.3	T & D Mains - DI 16 & Greater (STL)		0	R-67	0	0
79	343.3	T & D Mains - LJ 20 (STL)		0	R-68	0	0
80	343.3	T & D Mains - PL 12 (STL)		0	R-69	0	0
81	344	Fire Mains		0	R-70	0	0
82	345	Services		0	R-71	0	0
83	346.1	Meters-Bronze Case		0	R-72	0	0
84	346.2	Meters-Plastic Case		0	R-73	0	0
85	346.3	Meters-Other		0	R-74	0	0
86	346.3	Meters-Remote (ARB's)		0	R-75	0	0
87	347.1	Meter Install		0	R-76	0	0
88	347.2	Meter Install-Other		0	R-77	0	0
89	348	Hydrants		0	R-78	0	0
90	349	Other T&D Plant		0	R-79	0	0
91		Total Transmission & Distribution	$ 0	$ 0		$ 0	$ 0

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Depreciation Reserve

Warren County Sewer

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
92		Sewer Plant					
93	351.0	Structures & Improvements	$	$ 0	R-80	$ 0	$ 0
94	352.1	Collection Sewers Forced	7,712	0	R-81	0	7,712
95	352.2	Collecting Mains	111,945	0	R-82	0	111,945
96	352.2	Collecting Mains Other	30,528	0	R-83	0	30,528
97	353.0	Service to Customers	26,799	0	R-84	0	26,799
98	363.0	Electric Pumping Equipment	6,434	0	R-85	0	6,434
99	370.1	Land & Land Rights		0	R-86	0	0
100	372	T&D Equipment	98,591	0	R-87	0	98,591
101	372.0	T&D Equipment Influent Lift	19,730	0	R-88	0	19,730
102	374	Outfall Sewer Lines		0	R-89	0	0
103		Total Sewer Plant	$ 301,739	$ 0		$ 0	$ 301,739
104		General Plant					
105	389	Land & Land Rights	$	$ 0	R-90	$ 0	$ 0
106	390	S&I-Store, Shop & Garage		0	R-91	0	0
107	390.1	S & I-Offices		0	R-92	(313)	(313)
108	390.1	S & I-Leasehold		0	R-93	0	0
109	390.1	S & I-Leasehold - SCADA		0	R-94	0	0
110	390.3	S&I-Misc		0	R-95	0	0
111	391	Office Furniture and Equipment		0	R-96	(43)	(43)
112	391.2	Computers & Peripheral Equipment		0	R-97	234	234
113	391.25	Computer Software		0	R-98	5,382	5,382
114	391.26	Computer Software Personal		0	R-99	49	49
115	391.3	Data Handling Equipment		0	R-100	0	0
116	391.3	Other Office Equipment		0	R-101	17	17
117	392.11	Trans Equipment-Lt Duty Trucks		0	R-102	121	121
118	392.12	Trans Equipment-Hvy Duty Trucks		0	R-103	0	0
119	392.2	Trans Equipment-Autos		0	R-104	238	238
120	392.3	Trans Equipment Other		0	R-105	0	0
121	393	Stores Equipment		0	R-106	0	0
122	394	Tools, Shop & Garage Equipment	105	0	R-107	10	115
123	394	Tools, Shop & Garage Equip Other		0	R-108	0	0
124	395	Laboratory Equipment		0	R-109	0	0
125	395	Laboratory Equipment Other		0	R-110	0	0
126	396	Power Operated Equipment		0	R-111	0	0
127	397	Comm Equipment-Non-Tele		0	R-112	22	22
128	397.2	Comm Equipment-Tele		0	R-113	28	28
129	398	Miscellaneous	4,688	0	R-114	6	4,694
130	399	Other Tangible Property		0	R-115	0	0
131		Total General Plant	$ 4,793	$ 0		$ 5,751	$ 10,544
132		Not Classified		0	R-116	0	0
133		**Total Depreciation Reserve**	**$ 306,605**	**$ 0**		**$ 6,415**	**$ 313,020**

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Depreciation Expense

Warren County Sewer

Line	A/C No. (A)	Plant Title (B)	District Specific Plant (Acctg Sch 3) (C)	Depreciation Rate (D)	District Specific Depreciation (E)	Corporate Depreciation Distribution (F)	Total District Depreciation (G)
1		Intangible					
2	301	Organization	$ 0	0.00%	$ 0	$ 0	$ 0
3	302	Franchise & Consents	0	0.00%	0	0	0
4	303	Miscellaneous Intangible	0	0.00%	0	0	0
5		Total Intangible	$ 0		$ 0	$ 0	$ 0
6		Source of Supply					
7	310	Land & Land Rights	$ 0	0.00%	$ 0	$ 0	$ 0
8	311	Structures & Improvements	0	0.00%	0	0	0
9	312	Collecting & Impounding Res	0	0.00%	0	0	0
10	313	Lake, River & Other Intakes	0	0.00%	0	0	0
11	314	Wells & Springs	0	0.00%	0	0	0
12	315	Infiltration Galleries & Tunnels	0	0.00%	0	0	0
13	316	Supply Mains	0	0.00%	0	0	0
14	316	Supply Mains-North Plant	0	0.00%	0	0	0
15	316	Supply Mains-Central Plant	0	0.00%	0	0	0
16	316	Supply Mains-South Plant	0	0.00%	0	0	0
17	316	Supply Mains-Meramec Plant	0	0.00%	0	0	0
18	317	Other Source of Supply Plant	0	0.00%	0	0	0
19		Total Source of Supply	$ 0		$ 0	$ 0	$ 0
20		Pumping					
21	320	Land & Land Rights	$ 0	0.00%	$ 0	$ 0	$ 0
22	321	S & I-Plant	16,396	1.73%	284	0	284
23	321.1	S & I-Pumps (STL)	0	0.00%	0	0	0
24	321.2	S & I-Boosters	0	0.00%	0	0	0
25	322	Boiler Equipment	0	0.00%	0	0	0
26	323	Other Power Prod. Equip.	0	0.00%	0	0	0
27	324	Steam Pumping Equipment	0	0.00%	0	0	0
28	325.1	Electric Pumping Equipment	3,542	2.44%	86	0	86
29	325.2	Pumping Equipment-Pre '46	0	0.00%	0	0	0
30	325.3	Pumping Equipment-Post '46	0	0.00%	0	0	0
31	325	Pumping Equipment-Booster	0	0.00%	0	0	0
32	326	Diesel Pumping Equipment	0	0.00%	0	0	0
33	326	Dsl Pump Equip-Stratman	0	0.00%	0	0	0
34	326	Dsl Pump Equip-Central Plant	0	0.00%	0	0	0
35	327	Pump Equip Hydraulic	0	0.00%	0	0	0
36	328	Other Pumping Equipment	0	0.00%	0	0	0
37		Total Pumping	$ 19,938		$ 370	$ 0	$ 370
38		Water Treatment Plant					
39	330	Land & Land Rights	$ 0	0.00%	$ 0	$ 0	$ 0
40	331	Structures & Improvements	0	0.00%	0	0	0
41	331	S & I - North Plant	0	0.00%	0	0	0
42	331	S & I-Central 1 & 2	0	0.00%	0	0	0
43	331	S & I-Central 3	0	0.00%	0	0	0
44	331	S & I-South Plant	0	0.00%	0	0	0
45	331	S & I-Meramac	0	0.00%	0	0	0
46	332	WT Equip Non-Media	0	0.00%	0	0	0
47	332	WT Equip-North Plant	0	0.00%	0	0	0
48	332	WT Equip-Central 1 & 2	0	0.00%	0	0	0
49	332	WT Equip-Central 3	0	0.00%	0	0	0
50	332	WT Equip-South Plant	0	0.00%	0	0	0
51	332	WT Equip-Meramac	0	0.00%	0	0	0
52	332	Other P/E Hand Equipment	0	0.00%	0	0	0
53	332.4	Equipment Filter Media	0	0.00%	0	0	0
54		Total Water Treatment Plant	$ 0		$ 0	$ 0	$ 0

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Depreciation Expense

Warren County Sewer

Line	A/C No. (A)	Plant Title (B)	District Specific Plant (Actg Sch 3) (C)	Depreciation Rate (D)	District Specific Depreciation (E)	Corporate Depreciation Distribution (F)	Total District Depreciation (G)
55		Transmission & Distribution					
56	340	Land & Land Rights	$ 0	0.00%	$ 0	$ 0	$ 0
57	341	Structures & Improvements	0	0.00%	0	0	0
58	341.63	S & I-Spec Cross	0	0.00%	0	0	0
59	342	Distr. Res. & Standpipes	0	0.00%	0	0	0
60	342	Rsvr & Standpipe-Elev	0	0.00%	0	0	0
61	342	Rsvr & Standpipe-Ground	0	0.00%	0	0	0
62	343	T & D Mains (Not Classified)	0	0.00%	0	0	0
63	343.1	T & D Mains - 4" & Less	0	0.00%	0	0	0
64	343.1	T & D Mains AC 4 (STL)	0	0.00%	0	0	0
65	343.1	T & D Mains Galv 1 (STL)	0	0.00%	0	0	0
66	343.2	T & D Mains - 6" to 8"	0	0.00%	0	(0)	(0)
67	343.2	CI-10" & Smaller-1900-1928	0	0.00%	0	0	0
68	343.2	CI-10" & Smaller 1929-1956	0	0.00%	0	0	0
69	343.2	CI-10" & Smaller-1957-1993	0	0.00%	0	0	0
70	343.2	T & D Mains - DI 6-8 (STL)	0	0.00%	0	0	0
71	343.2	T & D Mains - DI 6-10" (TN)	0	0.00%	0	0	0
72	343.2	T & D Mains - PL 6-8" (STL)	0	0.00%	0	0	0
73	343.3	T & D Mains - 10" to 16"	0	0.00%	0	1	1
74	343.3	T & D Mains - 18" & Greater	0	0.00%	0	0	0
75	343.3	CI-12" (STL)	0	0.00%	0	0	0
76	343.3	CI-16" (STL)	0	0.00%	0	0	0
77	343.3	T & D Mains - DI 12 (STL)	0	0.00%	0	0	0
78	343.3	T & D Mains - DI 16 & Greater (STL)	0	0.00%	0	0	0
79	343.3	T & D Mains - LJ 20 (STL)	0	0.00%	0	0	0
80	343.3	T & D Mains - PL 12 (STL)	0	0.00%	0	0	0
81	344	Fire Mains	0	0.00%	0	0	0
82	345	Services	0	0.00%	0	0	0
83	346.1	Meters-Bronze Case	0	0.00%	0	0	0
84	346.2	Meters-Plastic Case	0	0.00%	0	0	0
85	346.3	Meters-Other	0	0.00%	0	0	0
86	346.3	Meters-Remote (ARB's)	0	0.00%	0	0	0
87	347.1	Meter Install	0	0.00%	0	0	0
88	347.2	Meter Install-Other	0	0.00%	0	0	0
89	348	Hydrants	0	0.00%	0	0	0
90	349	Other T&D Plant	0	0.00%	0	0	0
91		Total Transmission & Distribution	$ 0		$ 0	$ 1	$ 1
92		Sewer Plant					
93	351.0	Structures & Improvements	$ 1,136,221	2.50%	$ 28,406	$ 0	$ 28,406
94	352.1	Collection Sewers Forced	13,401	2.00%	268	0	268
95	352.2	Collecting Mains	438,135	2.00%	8,763	0	8,763
96	352.2	Collecting Mains Other	70,768	2.00%	1,415	0	1,415
97	353.0	Service to Customers	45,330	2.00%	907	0	907
98	363.0	Electric Pumping Equipment	382,808	10.00%	38,281	0	38,281
99	370.1	Land & Land Rights	0	0.00%	0	0	0
100	372	T&D Equipment	(388,942)	5.00%	(19,447)	0	(19,447)
101	372.0	T&D Equipment Influent Lift	168,803	5.00%	8,440	0	8,440
102	374	Outfall Sewer Lines	0	2.00%	0	0	0
103		Total Sewer Plant	$ 1,866,524		$ 67,032	$ 0	$ 67,032
104		General Plant					
105	389	Land & Land Rights	$ 0	0.00%	$ 0	$ 0	$ 0
106	390	S&I-Store, Shop & Garage	0	2.40%	0	0	0
107	390.1	S & I-Offices	0	2.40%	0	0	0
108	390.1	S & I-Leasehold	0	5.00%	0	0	0

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Depreciation Expense

Warren County Sewer

Line	A/C No. (A)	Plant Title (B)	District Specific Plant (Acctg Sch 3) (C)	Depreciation Rate (D)	District Specific Depreciation (E)	Corporate Depreciation Distribution (F)	Total District Depreciation (G)
109	390.1	S & I-Leasehold - SCADA	0	5.00%	0	0	0
110	390.3	S&I-Misc	0	2.40%	0	0	0
111	391	Office Furniture and Equipment	0	4.00%	0	59	59
112	391.2	Computers & Peripheral Equipment	0	14.29%	0	646	646
113	391.25	Computer Software	0	14.29%	0	1,694	1,694
114	391.26	Computer Software Personal	0	14.29%	0	33	33
115	391.3	Data Handling Equipment	0	6.67%	0	0	0
116	391.3	Other Office Equipment	0	6.67%	0	2	2
117	392.11	Trans Equipment-Lt Duty Trucks	0	0.00%	0	0	0
118	392.12	Trans Equipment-Hvy Duty Trucks	0	8.33%	0	0	0
119	392.2	Trans Equipment-Autos	0	0.00%	0	0	0
120	392.3	Trans Equipment Other	0	0.00%	0	0	0
121	393	Stores Equipment	0	2.86%	0	0	0
122	394	Tools, Shop & Garage Equipment	10,525	5.00%	526	2	528
123	394	Tools, Shop & Garage Equip Other	0	5.00%	0	0	0
124	395	Laboratory Equipment	0	4.00%	0	0	0
125	395	Laboratory Equipment Other	0	4.00%	0	0	0
126	396	Power Operated Equipment	0	6.82%	0	0	0
127	397	Comm Equipment-Non-Tele	0	5.00%	0	4	4
128	397.2	Comm Equipment-Tele	0	6.67%	0	5	5
129	398	Miscellaneous	167,767	5.00%	8,388	1	8,389
130	399	Other Tangible Property	0	5.00%	0	0	0
131		Total General Plant	$ 178,292		$ 8,915	$ 2,445	$ 11,360
132		**Total Depreciation Expense**	**$ 2,064,754**		**$ 76,317**	**$ 2,445**	**$ 78,762**

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Cash Working Capital

Warren County Sewer

Line	Description (A)	Adjusted Test Year Expenses (B)	Revenue Lag (C)	Expense Lag (D)	Net CWC Lag [(C)-(D)] (E)	Factor [(E)/365] (F)	Cash Working Capital Requirement [(B)x(F)] (G)
1	Operation & Maintenance Expense						
2	Base Payroll	$ 23,558	39.87	13.00	26.87	0.0736	$ 1,734
3	Payroll Withholdings:						
4	FICA - Employee Portion	3,146	39.87	16.19	23.68	0.0649	204
5	Federal Income Taxes Withheld	7,726	39.87	16.19	23.68	0.0649	501
6	State Income Taxes Withheld	2,507	39.87	18.19	21.68	0.0594	149
7	401(k)	4,491	39.87	38.82	1.05	0.0029	13
8	EIP	347	39.87	38.82	1.05	0.0029	1
9	Fuel & Power	5,397	39.87	37.20	2.67	0.0073	39
10	Chemicals	0	39.87	39.87	0.00	0.0000	0
11	Materials and Supplies	8,274	39.87	39.87	0.00	0.0000	0
12	Purchased Water	0	39.87	42.45	(2.58)	(0.0071)	0
13	Management Fees	46,139	39.87	21.41	18.46	0.0506	2,335
14	Group Insurance	13,512	39.87	(7.50)	47.37	0.1298	1,754
15	OPEB's	2,061	39.87	3.41	36.46	0.0999	206
16	Pensions	5,480	39.87	17.58	22.29	0.0611	335
17	EIP - Employer Match	(71)	39.87	38.82	1.05	0.0029	0
18	401(k) - Employer Match	1,623	39.87	38.82	1.05	0.0029	5
19	Insurance Other Than Group	8,259	39.87	42.44	(2.57)	(0.0070)	(58)
20	Uncollectible Accounts	1,662	39.87	39.87	0.00	0.0000	0
21	Rents	134	39.87	(9.96)	49.83	0.1365	18
22	Cash Vouchers	40,663	39.87	21.41	18.46	0.0506	2,058
23	Total Operation & Maintenance Expense	$ 174,908					$ 9,294
24	Taxes Other Than Income						
25	FICA - Employer Portion	3,146	39.87	16.19	23.68	0.0649	$ 204
26	Federal Unemployment	52	39.87	76.38	(36.51)	(0.1000)	(5)
27	State Unemployment	133	39.87	76.38	(36.51)	(0.1000)	(13)
28	Property Taxes	5	39.87	182.50	(142.63)	(0.3908)	(2)
29	Franchise Tax	594	39.87	(77.50)	117.37	0.3216	191
30	PSC Assessment	0	39.87	(31.63)	71.50	0.1959	0
31	Total Taxes Other Than Income	$ 3,930					$ 375
32	Other Expenses						
33	Gross Receipts Tax	0	22.66	47.37	(24.71)	(0.0677)	0
34	Sales Tax	538	0.00	8.12	(8.12)	(0.0222)	(12)
35	Missouri Primacy Fees	0	22.66	243.50	(220.84)	(0.6050)	0
36	Total Other Expenses	$ 538					$ (12)
37	**Cash Working Capital Before Income Tax and Interest Offsets**						**$ 9,657**
38	Interest Expense	$ 50,469	39.87	108.85	(68.98)	(0.1890)	$ (9,539)
39	Federal Income Tax	$ 46,836	39.87	37.00	2.87	0.0079	$ 370
40	State Income Tax	$ 7,360	39.87	58.95	(19.08)	(0.0523)	$ (385)

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Income Statement

Warren County Sewer

Line	Description (A)	Test Year End Direct Charges (B)	Adjustment Amount (C)	Adjustment No. (D)	Adjusted Corporate Distribution (E)	Test Year As Adjusted [(B)+(C)+(E)] (F)
1	Operating Revenues:					
2	Residential Revenue	$ 76,159	$ 12,462	S-1	$ 0	$ 88,621
3	Commercial Revenue	432	3	S-2	0	435
4	Industrial Revenue	0	0	S-3	0	0
5	Private Fire	0	0	S-4	0	0
6	Public Fire	0	0	S-5	0	0
7	Public Authorities	0	0	S-6	0	0
8	Sales For Resale	0	0	S-7	0	0
9	Other Revenue	0	0	S-8	159	159
10	Total Revenues	$ 76,591	$ 12,465		$ 159	$ 89,215
11	Operating Expenses:					
12	Operation & Maintenance:					
13	Source of Supply	0	0	S-9	1	1
14	Pumping	0	0	S-10	(127)	(127)
15	Water Treatment	10,203	0	S-11	0	10,203
16	Transmission & Distribution	80,974	(27,428)	S-12	0	53,546
17	Customer Accounts	0	(178)	S-13	3,667	3,489
18	Administrative & General	25,735	13,180	S-14	68,881	107,796
19	Total O & M Expense	$ 116,912	$ (14,426)		$ 72,422	$ 174,908
20	Other Operating Expenses:					
21	Depreciation - Plant	20,945	55,304	S-15	2,445	78,694
22	Amortization	0	0	S-16	0	0
23	Taxes Other Than Income	5,225	(2,044)	S-17	749	3,930
24	Total Other Operating Expense	$ 26,170	$ 53,260		$ 3,195	$ 82,625
25	Total Operating Expenses	143,082	38,834		75,617	257,533
26	Net Income Before Income Taxes	$ (66,491)	$ (26,369)		$ (75,458)	$ (168,318)
27	Income Taxes:					
28	Current Income Tax	$ 0	$ (29,243)	S-18	$ (40,151)	$ (69,394)
29	Deferred Income Tax:					
30	Deferred Income Tax Expense	0	34,895	S-19	(49,463)	(14,568)
31	ITC Amortization	0	0	S-20	0	0
32	Total Income Taxes	$ 0	$ 5,652		$ (89,615)	$ (83,962)
33	**Net Operating Income**	**$ (66,491)**	**$ (32,021)**		**$ 14,156**	**$ (84,356)**

Accounting Schedule 10
Sponsor: Grissum

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Adjustments To Income Statement

Warren County Sewer

Adjmt No	Description	Adjustment Amount	Total Adjustment
Residential Revenue	S-1		$ 12,462
1	To Normalize and Annualize Revenues (Grissum)	$ 12,462	
2	To Remove Unbilled Revenues (Grissum)	0	
3	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Commercial Revenue	S-2		$ 3
1	To Normalize and Annualize Revenues (Grissum)	$ 3	
2	To Remove Unbilled Revenues (Grissum)	0	
3	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Industrial Revenue	S-3		$ 0
1	To Normalize and Annualize Revenues (Grissum)	$ 0	
2	To Remove Unbilled Revenues (Grissum)	0	
Private Fire	S-4		$ 0
1	To Remove Unbilled Revenues (Grissum)	0	
Public Fire	S-5	0	$ 0
1	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Public Authorities	S-6		$ 0
1	To Remove Unbilled Revenues (Grissum)	0	
2	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Sales For Resale	S-7		$ 0
1	To Normalize and Annualize Revenues (Grissum)	$ 0	
2	To Remove Unbilled Revenues (Grissum)	0	
3	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Other Revenue	S-8		$ 0
1	To Include Compensation for MAWC Services Provided by AWR (Cassidy)	0	
Source of Supply	S-9		$ 0
1	To Annualize Payroll (Hanneken)	$ 0	
2	To Normalize Overtime Pay (Hanneken)	0	

Missouri-American Water Company
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Adjustments To Income Statement

Warren County Sewer

Adjmt No.	Description		Adjustment Amount		Total Adjustment
3	To Remove Lobbyist Pay (Hanneken)		0		
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)		0		
5	To Annualize Purchased Water Expense (Grissum)		0		
Pumping	S-10			$	0
1	To Annualize Payroll (Hanneken)	$	0		
2	To Normalize Overtime Pay (Hanneken)		0		
3	To Remove Lobbyist Pay (Hanneken)		0		
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)		0		
5	To Annualize Fuel & Power Expense (Grissum)		0		
Water Treatment	S-11			$	0
1	To Annualize Payroll (Hanneken)	$	0		
2	To Normalize Overtime Pay (Hanneken)		0		
3	To Remove Lobbyist Pay (Hanneken)		0		
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)		0		
5	To Annualize Waste Disposal Expense (Hagemeyer)		0		
6	To Annualize Chemicals Expense (Grissum)		0		
Transmission & Distribution	S-12			$	(27,428)
1	To Annualize Payroll (Hanneken)	$	(27,951)		
2	To Normalize Overtime Pay (Hanneken)		523		
3	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)		0		
4	To Annualize Main Breaks Expense (Hagemeyer)		0		
Customer Accounts	S-13			$	(178)
1	To Annualize Payroll (Hanneken)	$	0		
2	To Normalize Overtime Pay (Hanneken)		0		
3	To Annualize Postage Expense (Grissum)		67		
4	To Annualize Uncollectibles Expense (Grissum)		(245)		
Administrative & General	S-14			$	13,180
1	To Annualize Payroll (Hanneken)	$	0		
2	To Normalize Overtime Pay (Hanneken)		0		

Accounting Schedule 10
Sponsor: Grissum

Missouri-American Water Company
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Adjustments To Income Statement

Warren County Sewer

Adjmt No	Description	Adjustment Amount	Total Adjustment
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	0	
5	To Remove STEP Costs (Hagemeyer)	0	
6	To Adjust the Allocation of Belleville Labs (Cassidy)	0	
7	To Annualize Insurance Other Than Group (Hagemeyer)	0	
8	To Annualize Other Post Employment Benefits (Hagemeyer)	0	
9	To Annualize Tank Painting Expense (Hagemeyer)	0	
10	To Annualize Pension Expense (Hagemeyer)	0	
11	To Annualize Transportation Leases (Hagemeyer)	0	
12	To Annualize Waste Disposal Expense (Hagemeyer)	0	
13	To Annualize Main Breaks Expense (Hagemeyer)	0	
14	To Normalize Rate Case Expense (Hagemeyer)	0	
15	To Remove Meals, Awards, etc. (Began)	0	
16	To Remove Miscellaneous Expense (Began)	0	
17	To Remove Dues and Donations (Began)	0	
18	To Remove Disallowed Promotion Expense (Began)	0	
19	To Remove Disallowed Advertising Expense (Began)	0	
20	To Remove Disallowed Dues, Donations and Memberships (Began)	0	
21	To Remove Disallowed Lobbying Expense (Began)	0	
22	To Annualize Group Insurance Expense (Hanneken)	13,378	
23	To Annualize Incentive Compensation Expense (Hanneken)	0	
24	To Adjust Allocated External Affairs Expense (Hanneken)	0	
25	To Adjust Allocated Management Fees Expense (Hanneken)	0	
26	To Adjust Allocated Incentive Compensation Expense (Hanneken)	0	
27	To Reduce Capitalized Cost (Hanneken)	0	
28	To Remove Expense Associated with Penalties (Hagemeyer)	0	
29	To Annualize Defined Contribution Pension Expense	(198)	
Depreciation - Plant	S-15		$ 55,304
1	To annualize depreciation expense at Staff's proposed rates (Began)	$ 55,372	

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Adjustments To Income Statement

Warren County Sewer

Adjmt No.	Description		Adjustment Amount	Total Adjustment
2	To adjust depreciation expense related to contributions in aid of construction (Began)		(68)	
3	To adjust depreciation related to transportation and power operated equipment (Began)		0	
Amortization	S-16			$ 0
1		$	0	
Taxes Other Than Income	S-17			$ (2,044)
1	To Annualize Payroll Taxes (Hanneken)	$	(2,039)	
2	To Adjust Payroll Tax Related to Incentive Compensation (Hanneken)		0	
3	To Remove Payroll Tax Related to Lobbyist (Hanneken)		0	
4	To Adjust Franchise Tax (Began)		0	
5	To Adjust PSC Assessment (Began)		0	
6	To Adjust Property Tax (Began)		(5)	
Current Income Tax	S-18			$ (29,242)
1	To adjust current income tax expense. (Cassidy)	$	(29,243)	
Deferred Income Tax Expense	S-19			$ 34,895
1	To adjust deferred income tax expense. (Cassidy)	$	34,895	
ITC Amortization	S-20			$ 0
1		$	0	
2			0	

Missouri-American Water Company
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Test Yeat Ending June 30, 2006 Updated Through December 31, 2006

Income Tax Calculation

					Warren County Sewer		
Line	Description			Test Year	7.07% Return	7.30% Return	7.53% Return
	(A)			(B)	(C)	(D)	(E)
1	Net Operating Income (Acct. Sch. 1)			$ (84,355)	$ 113,998	$ 117,707	$ 121,415
2	Add:						
3	Current Income Tax			(69,394)	54,196	56,507	58,817
4	Deferred Income Taxes						
5	Deferred Income Tax Expense			(14,568)	(14,568)	(14,568)	(14,568)
6	ITC Amortization			0	0	0	0
7	Net Income Before Income Tax			$ (168,317)	$ 153,625	$ 159,645	$ 165,664
8	Addditions to Net Income Before Income Tax:						
9	Book Depreciation			$ 78,694	$ 78,694	$ 78,694	$ 78,694
10	Contributions In Aid of Construction			0	0	0	0
11	Non Deductible Reserve Deficiency Amortization			0	0	0	0
12	Miscellaneous Non-deductible Expenses			70	70	70	70
13	Other (Describe)			0	0	0	0
14	Other (Describe)			0	0	0	0
15	Total Additions			$ 78,764	$ 78,764	$ 78,764	$ 78,764
16	Subtractions to Net Income Before Income Tax:						
17	Interest Expense	@	3.13%	$ 50,469	$ 50,469	$ 50,469	$ 50,469
18	Tax Straight Line Depreciation			78,694	78,694	78,694	78,694
19	Tax Depreciation in Excess of Straight Line			(37,950)	(37,950)	(37,950)	(37,950)
20	Cost of Removal			0	0	0	0
21	Other (Describe)			0	0	0	0
22	Other (Describe)			0	0	0	0
23	Total Subtractions			$ 91,213	$ 91,213	$ 91,213	$ 91,213
24	Net Taxable Income			$ (180,766)	$ 141,176	$ 147,196	$ 153,215
25	Provision for Federal Income Tax						
26	Net Taxable Income			$ (180,766)	$ 141,176	$ 147,196	$ 153,215
27	Deduct Missouri Income Tax	@	100.00%	(9,424)	7,360	7,674	7,988
28	Federal Taxable Income			$ (171,342)	$ 133,816	$ 139,522	$ 145,227
29	Federal Income Tax	@	35.00%	$ (59,970)	$ 46,836	$ 48,833	$ 50,830
30	Provision for Missouri Income Tax						
31	Net Taxable Income			$ (180,766)	$ 141,176	$ 147,196	$ 153,215
32	Deduct Federal Income Tax	@	50.00%	(29,985)	23,418	24,416	25,415
33	Missouri Taxable Income			$ (150,781)	$ 117,758	$ 122,780	$ 127,800
34	Missouri Income Tax	@	6.25%	$ (9,424)	$ 7,360	$ 7,674	$ 7,988
35	Summary of Provision For Income Tax						
36	Federal Income Tax			$ (59,970)	$ 46,836	$ 48,833	$ 50,830
37	State Income Tax			(9,424)	7,360	7,674	7,988
38	**Total Current Income Tax**			**$ (69,394)**	**$ 54,196**	**$ 56,507**	**$ 58,817**

CORPORATE

Missouri-American Water Company
Case No. WR-2007-0216
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Corporate District Rate Base and Distribution

				Corporate Distribution					
Line	Description (A)		Corporate Rate Base (B)	Brunswick (C)	Jefferson City (C)	Joplin (C)	Mexico (C)	Parkville Water (C)	St. Charles (C)
1	Plant in Service	(From Accounting Schedule 3)	$ 10,086,484	$ 54,703	$ 323,740	$ 679,501	$ 132,657	$ 109,790	$ 401,209
2	Less:								
3	Accumulated Depreciation Reserve	(From Accounting Schedule 5)	3,298,210	17,888	105,861	222,192	43,378	35,901	131,192
4	Accumulated Amortization Reserve								
5	Net Plant in Service		$ 6,788,274	$ 36,816	$ 217,879	$ 457,309	$ 89,279	$ 73,890	$ 270,016
6	Add:								
7	Cash Working Capital		$	$	$	$	$	$	$
8	Materials and Supplies		18,526	18	782	1,193	168	249	0
	A/C 151200 - fuel			0	0	0	0	0	0
	A/C 151300 - chemicals		18,000	18	782	1,193	168	249	0
	A/C 151100 - pipe & materials		526	0	0	0	0	0	0
	Other			0	0	0	0	0	0
9	Prepayments		687,420	3,728	22,064	46,310	9,041	7,482	27,343
	A/C 165100 - prepaid taxes			0	0	0	0	0	0
	A/C 165100 - insurance		621,692	3,372	19,954	41,882	8,176	6,767	24,729
	A/C 165100 - other		65,728	356	2,110	4,428	864	715	2,614
	Other			0	0	0	0	0	0
10	Deferred OPEB Asset		936,348	22,444	0	278,785	54,427	45,045	164,608
11	Other			0	0	0	0	0	0
12	Other			0	0	0	0	0	0
13	Other			0	0	0	0	0	0
14	Total Additions to Net Plant in Service		$ 2,348,240	$ 29,937	$ 45,692	$ 373,791	$ 72,844	$ 60,507	$ 219,295
15	Deduct:								
16	Interest Offset		$	$	$	$	$	$	$
17	Federal Income Tax Offset								
18	State Income Tax Offset								
19	Contributions In Aid of Construction:			0	0	0	0	0	0
20	Customer Advances		175,909	0	839	10,452	405	7,203	8,767
21	Customer Deposits			0	0	0	0	0	0
22	Pre-71 ITC		(20,557)	0	0	(5,987)	0	0	0
23	Deferred Income Taxes		72,496,234	155,959	1,514,382	5,468,656	1,299,560	1,926,231	5,034,590
24	Accrued Pension Liability		10,001,036	54,240	320,998	673,744	131,534	108,860	397,810
25	Other			0	0	0	0	0	0
26	Other			0	0	0	0	0	0
27	Other			0	0	0	0	0	0
28	Total Deductions to Net Plant in Service		$ 82,652,622	$ 210,200	$ 1,836,219	$ 6,146,866	$ 1,431,498	$ 2,042,294	$ 5,441,167
29	**Total Rate Base**		$ (73,516,108)	$ (143,447)	$ (1,572,647)	$ (5,315,766)	$ (1,269,375)	$ (1,907,898)	$ (4,951,856)

Accounting Schedule 2
Sponsor: Began

Missouri-American Water Company
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Corporate District Rate Base and Distribution

Line	Description (A)		St. Joseph (C)	St. Louis County Water (C)	Warren County Water (C)	Warrensburg (C)	Cedar Hill Sewer (C)	Parkville Sewer (C)	Warren County Sewer (C)
			Corporate Distribution						
1	Plant in Service	(From Accounting Schedule 3)	$ 780,197	$ 7,411,118	$ 24,619	$ 122,785	$ 25,169	$ 1,376	$ 19,619
2	Less:								
3	Accumulated Depreciation Reserve	(From Accounting Schedule 5)	255,119	2,423,384	8,050	40,150	8,230	450	6,415
4	Accumulated Amortization Reserve								
5	Net Plant in Service		$ 525,078	$ 4,987,734	$ 16,569	$ 82,635	$ 16,939	$ 926	$ 13,204
6	Add:								
7	Cash Working Capital		$	$	$	$	$	$	$
8	Materials and Supplies		2,005	14,028	6	76	1	0	0
	A/C 151200 - fuel		0	0	0	0	0	0	0
	A/C 151300 - chemicals		2,005	13,502	6	76	1	0	0
	A/C 151100 - pipe & materials		0	526	0	0	0	0	0
	Other		0	0	0	0	0	0	0
9	Prepayments		53,172	505,087	1,678	8,368	1,715	94	1,337
	A/C 165100 - prepaid taxes		0	0	0	0	0	0	0
	A/C 165100 - insurance		48,088	456,793	1,517	7,568	1,551	85	1,209
	A/C 165100 - other		5,084	48,294	160	800	164	9	128
	Other		0	0	0	0	0	0	0
10	Deferred OPEB Asset		320,099	0	0	50,376	0	565	0
11	Other		0	0	0	0	0	0	0
12	Other		0	0	0	0	0	0	0
13	Other		0	0	0	0	0	0	0
14	Total Additions to Net Plant in Service		$ 430,454	$ 1,038,229	$ 3,367	$ 67,265	$ 3,432	$ 752	$ 2,674
15	Deduct:								
16	Interest Offset		$	$	$	$	$	$	$
17	Federal Income Tax Offset								
18	State Income Tax Offset								
19	Contributions In Aid of Construction:		0	0	0	0	0	0	0
20	Customer Advances		6,523	138,185	0	3,536	0	(1)	0
21	Customer Deposits		0	0	0	0	0	0	0
22	Pre-71 ITC		(14,570)	0	0	0	0	0	0
23	Deferred Income Taxes		7,865,118	47,501,466	101,886	1,453,223	24,717	4,241	146,204
24	Accrued Pension Liability		773,588	7,348,334	24,410	121,744	24,956	1,365	19,453
25	Other		0	0	0	0	0	0	0
26	Other		0	0	0	0	0	0	0
27	Other		0	0	0	0	0	0	0
28	Total Deductions to Net Plant in Service		$ 8,630,658	$ 54,987,986	$ 126,296	$ 1,578,503	$ 49,673	$ 5,605	$ 165,657
29	**Total Rate Base**		$ (7,675,126)	$ (48,962,023)	$ (106,360)	$ (1,428,603)	$ (29,302)	$ (3,926)	$ (149,779)

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Corporate Plant In Service and Distribution

Line	A/C No. (A)	Plant Title (B)	Corporate Plant: Balance 5/31/07 (C)	Corporate Plant: Adjustments Amount (D)	Corporate Plant: Adjustments No. (E)	Corporate Plant: As Adjusted (C)+(D)=(F) (F)	Corporate Distribution: Brunswick (G)	Corporate Distribution: Jefferson City (H)	Corporate Distribution: Joplin (I)	Corporate Distribution: Mexico (J)	Corporate Distribution: Parkville Water (K)
1		Intangible									
2	301	Organization	$ 181,865	$ 0	P-1	$ 181,865	$ 986	$ 5,837	$ 12,252	$ 2,392	$ 1,980
3	302	Franchise & Consents		0	P-2	0	0	0	0	0	0
4	303	Miscellaneous Intangible	284,735	0	P-3	284,735	1,544	9,139	19,182	3,745	3,099
5		Total Intangible	$ 466,600	$ 0		$ 466,600	$ 2,531	$ 14,976	$ 31,434	$ 6,137	$ 5,079
6		Source of Supply									
7	310	Land & Land Rights	$	$ 0	P-4	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
8	311	Structures & Improvements		0	P-5	0	0	0	0	0	0
9	312	Collecting & Impounding Res		0	P-6	0	0	0	0	0	0
10	313	Lake, River & Other Intakes		0	P-7	0	0	0	0	0	0
11	314	Wells & Springs		0	P-8	0	0	0	0	0	0
12	315	Infiltration Galleries & Tunnels		0	P-9	0	0	0	0	0	0
13	316	Supply Mains		0	P-9	0	0	0	0	0	0
14	316	Supply Mains-North Plant		0	P-10	0	0	0	0	0	0
15	316	Supply Mains-Central Plant		0	P-11	0	0	0	0	0	0
16	316	Supply Mains-South Plant		0	P-12	0	0	0	0	0	0
17	316	Supply Mains-Meramec Plant		0	P-13	0	0	0	0	0	0
18	317	Other Source of Supply Plant		0	P-14	0	0	0	0	0	0
19		Total Source of Supply	$ 0	$ 0		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
20		Pumping									
21	320	Land & Land Rights	$	$ 0	P-15	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
22	321	S & I-Plant		0	P-16	0	0	0	0	0	0
23	321.1	S & I-Pumps (STL)		0	P-17	0	0	0	0	0	0
24	321.2	S & I-Boosters		0	P-18	0	0	0	0	0	0
25	322	Boiler Equipment		0	P-19	0	0	0	0	0	0
26	323	Other Power Prod. Equip.		0	P-20	0	0	0	0	0	0
27	324	Steam Pumping Equipment		0	P-21	0	0	0	0	0	0
28	325.1	Electric Pumping Equipment		0	P-22	0	0	0	0	0	0
29	325.2	Pumping Equipment-Pre '46		0	P-23	0	0	0	0	0	0
30	325.3	Pumping Equipment-Post '46		0	P-24	0	0	0	0	0	0
31	325	Pumping Equipment-Booster		0	P-25	0	0	0	0	0	0
32	326	Diesel Pumping Equipment		0	P-26	0	0	0	0	0	0
33	326	Dsl Pump Equip-Stratman		0	P-27	0	0	0	0	0	0
34	326	Dsl Pump Equip-Central Plant		0	P-28	0	0	0	0	0	0
35	327	Pump Equip Hydraulic		0	P-29	0	0	0	0	0	0
36	328	Other Pumping Equipment		0	P-30	0	0	0	0	0	0
37		Total Pumping	$ 0	$ 0		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0

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Corporate Plant In Service and Distribution

			Corporate Plant				Corporate Distribution				
Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	As Adjusted (C)+(D)+(E) (F)	Brunswick (G)	Jefferson City (H)	Joplin (I)	Mexico (J)	Parkville Water (K)
38		Water Treatment Plant									
39	330	Land & Land Rights	$	$ 0	P-31	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
40	331	Structures & Improvements		0	P-32	0	0	0	0	0	0
41	331	S & I - North Plant		0	P-33	0	0	0	0	0	0
42	331	S & I-Central 1 & 2		0	P-34	0	0	0	0	0	0
43	331	S & I-Central 3		0	P-35	0	0	0	0	0	0
44	331	S & I-South Plant		0	P-36	0	0	0	0	0	0
45	331	S & I-Meramec		0	P-37	0	0	0	0	0	0
46	332	WT Equip Non-Media		0	P-38	0	0	0	0	0	0
47	332	WT Equip-North Plant		0	P-39	0	0	0	0	0	0
48	332	WT Equip-Central 1 & 2		0	P-40	0	0	0	0	0	0
49	332	WT Equip-Central 3		0	P-41	0	0	0	0	0	0
50	332	WT Equip-South Plant		0	P-42	0	0	0	0	0	0
51	332	WT Equip-Meramac		0	P-43	0	0	0	0	0	0
52	332	Other P/E Hand Equipment		0	P-44	0	0	0	0	0	0
53	332.4	Equipment Filter Media		0	P-45	0	0	0	0	0	0
54		Total Water Treatment Plant	$ 0	$ 0		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
55		Transmission & Distribution									
56	340	Land & Land Rights	$	$ 0	P-46	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
57	341	Structures & Improvements		0	P-47	0	0	0	0	0	0
58	341.63	S & I-Spec Cross		0	P-48	0	0	0	0	0	0
59	342	Distr. Res. & Standpipes		0	P-49	0	0	0	0	0	0
60	342	Rsvr & Standpipe-Elev		0	P-50	0	0	0	0	0	0
61	342	Rsvr & Standpipe-Ground		0	P-51	0	0	0	0	0	0
62	343	T & D Mains (Not Classified)		0	P-52	0	0	0	0	0	0
63	343.1	T & D Mains - 4" & Less		0	P-53	0	0	0	0	0	0
64	343.1	T & D Mains AC 4 (STL)		0	P-54	0	0	0	0	0	0
65	343.1	T & D Mains Galv 1 (STL)		0	P-55	0	0	0	0	0	0
66	343.2	T & D Mains - 6" to 8"	(204)	0	P-56	(204)	(1)	(7)	(14)	(3)	(2)
67	343.2	CI-10" & Smaller-1900-1928		0	P-57	0	0	0	0	0	0
68	343.2	CI-10" & Smaller 1929-1956		0	P-58	0	0	0	0	0	0
69	343.2	CI-10" & Smaller-1957-1993		0	P-59	0	0	0	0	0	0
70	343.2	T & D Mains - DI 6-8 (STL)		0	P-60	0	0	0	0	0	0
71	343.2	T & D Mains - DI 6-10" (TN)		0	P-61	0	0	0	0	0	0
72	343.2	T & D Mains - PL 6-8" (STL)		0	P-62	0	0	0	0	0	0
73	343.3	T & D Mains - 10" to 16"	18,952	0	P-63	18,952	103	608	1,277	249	206
74	343.3	T & D Mains - 18" & Greater		0	P-64	0	0	0	0	0	0
75	343.3	CI-12" (STL)		0	P-65	0	0	0	0	0	0

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Corporate Plant In Service and Distribution

			Corporate Plant				Corporate Distribution				
	A/C No.	Plant Title	Balance 5/31/07	Adjustments Amount	Adjustments No.	As Adjusted (C+(D)+(E))	Brunswick	Jefferson City	Joplin	Mexico	Parkville Water
Line	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
76	343.3	CI-16" (STL)		0	P-66	0	0	0	0	0	0
77	343.3	T & D Mains - DI 12 (STL)		0	P-66	0	0	0	0	0	0
78	343.3	T & D Mains - DI 16 & Greater (STL)		0	P-67	0	0	0	0	0	0
79	343.3	T & D Mains - LJ 20 (STL)		0	P-68	0	0	0	0	0	0
80	343.3	T & D Mains - PL 12 (STL)		0	P-69	0	0	0	0	0	0
81	344	Fire Mains		0	P-70	0	0	0	0	0	0
82	345	Services		0	P-71	0	0	0	0	0	0
83	346.1	Meters-Bronze Case		0	P-72	0	0	0	0	0	0
84	346.2	Meters-Plastic Case		0	P-73	0	0	0	0	0	0
85	346.3	Meters-Other		0	P-74	0	0	0	0	0	0
86	346.3	Meters-Remote (ARB's)		0	P-75	0	0	0	0	0	0
87	347.1	Meter Install		0	P-76	0	0	0	0	0	0
88	347.2	Meter Install-Other		0	P-77	0	0	0	0	0	0
89	348	Hydrants		0	P-78	0	0	0	0	0	0
90	349	Other T&D Plant		0	P-79	0	0	0	0	0	0
91		Total Transmission & Distribution	$ 18,748	$ 0		$ 18,748	$ 102	$ 602	$ 1,263	$ 247	$ 204
92		Sewer Plant									
93	351.0	Structures & Improvements	$	$ 0	P-80	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
94	352.1	Collection Sewers Forced		0	P-81	0	0	0	0	0	0
95	352.2	Collecting Mains		0	P-82	0	0	0	0	0	0
96	352.2	Collecting Mains Other		0	P-83	0	0	0	0	0	0
97	353.0	Service to Customers		0	P-84	0	0	0	0	0	0
98	363.0	Electric Pumping Equipment		0	P-85	0	0	0	0	0	0
99	370.1	Land & Land Rights		0	P-86	0	0	0	0	0	0
100	372	T&D Equipment		0	P-87	0	0	0	0	0	0
101	372.0	T&D Equipment Influent Lift		0	P-88	0	0	0	0	0	0
102	374	Outfall Sewer Lines		0	P-89	0	0	0	0	0	0
103		Total Sewer Plant	$ 0	$ 0		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
104		General Plant									
105	389	Land & Land Rights	$	$ 0	P-90	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
106	390	S&I-Store, Shop & Garage		0	P-91	0	0	0	0	0	0
107	390.1	S & I-Offices		0	P-92	0	0	0	0	0	0
108	390.1	S & I-Leasehold		0	P-93	0	0	0	0	0	0
109	390.1	S & I-Leasehold - SCADA		0	P-94	0	0	0	0	0	0
110	390.3	S&I-Misc		0	P-95	0	0	0	0	0	0
111	391	Office Furniture and Equipment	3,475,465	(2,719,384)	P-96	756,081	4,101	24,268	50,935	9,944	8,230
112	391.2	Computers & Peripheral Equipment	2,324,041	0	P-97	2,324,041	12,604	74,593	156,565	30,566	25,297
113	391.25	Computer Software	6,095,926	0	P-98	6,095,926	33,061	195,657	410,667	80,174	66,353

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Corporate Plant In Service and Distribution

			Corporate Plant				Corporate Distribution				
Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	As Adjusted (C)+(D)=(F) (F)	Brunswick (G)	Jefferson City (H)	Joplin (I)	Mexico (J)	Parkville Water (K)
114	391.26	Computer Software Personal	118,229	0	P-99	118,229	641	3,795	7,965	1,555	1,287
115	391.3	Data Handling Equipment		0	P-100	0	0	0	0	0	0
116	391.3	Other Office Equipment	14,253	0	P-101	14,253	77	457	960	187	155
117	392.11	Trans Equipment-Lt Duty Trucks	40,649	0	P-102	40,649	220	1,305	2,738	535	442
118	392.12	Trans Equipment-Hvy Duty Trucks		0	P-103	0	0	0	0	0	0
119	392.2	Trans Equipment-Autos	150,172	0	P-104	150,172	814	4,820	10,117	1,975	1,635
120	392.3	Trans Equipment Other		0	P-105	0	0	0	0	0	0
121	393	Stores Equipment		0	P-106	0	0	0	0	0	0
122	394	Tools, Shop & Garage Equipment	16,591	0	P-107	16,591	90	533	1,118	218	181
123	394	Tools, Shop & Garage Equip Other		0	P-108	0	0	0	0	0	0
124	395	Laboratory Equipment		0	P-109	0	0	0	0	0	0
125	395	Laboratory Equipment Other		0	P-110	0	0	0	0	0	0
126	396	Power Operated Equipment		0	P-111	0	0	0	0	0	0
127	397	Comm Equipment-Non-Tele	39,212	0	P-112	39,212	213	1,259	2,642	516	427
128	397.2	Comm Equipment-Tele	35,123	0	P-113	35,123	190	1,127	2,366	462	382
129	398	Miscellaneous	10,859	0	P-114	10,859	59	349	732	143	118
130	399	Other Tangible Property		0	P-115	0	0	0	0	0	0
131		Total General Plant	$ 12,320,520	$ (2,719,384)		$ 9,601,136	$ 52,071	$ 308,162	$ 646,804	$ 126,274	$ 104,507
132	**Total Plant In Service**		**$ 12,805,868**	**$ (2,719,384)**		**$ 10,086,484**	**$ 54,703**	**$ 323,740**	**$ 679,501**	**$ 132,657**	**$ 109,790**

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Corporate Plant In Service and Distribution

Line	A/C No. (A)	Plant Title (B)	Corporate Distribution: St. Charles (L)	St. Joseph (M)	St. Louis County Water (N)	Warren County Water (O)	Warrensburg (P)	Cedar Hill Sewer (Q)	Parkville Sewer (R)	Warren County Sewer (S)
1		Intangible								
2	301	Organization	$ 7,234	$ 14,067	$ 133,627	$ 444	$ 2,214	$ 454	$ 25	$ 354
3	302	Franchise & Consents	0	0	0	0	0	0	0	0
4	303	Miscellaneous Intangible	11,326	22,024	209,211	695	3,466	711	39	554
5		Total Intangible	$ 18,560	$ 36,092	$ 342,838	$ 1,139	$ 5,680	$ 1,164	$ 64	$ 908
6		Source of Supply								
7	310	Land & Land Rights	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
8	311	Structures & Improvements	0	0	0	0	0	0	0	0
9	312	Collecting & Impounding Res	0	0	0	0	0	0	0	0
10	313	Lake, River & Other Intakes	0	0	0	0	0	0	0	0
11	314	Wells & Springs	0	0	0	0	0	0	0	0
12	315	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0
13	316	Supply Mains	0	0	0	0	0	0	0	0
14	316	Supply Mains-North Plant	0	0	0	0	0	0	0	0
15	316	Supply Mains-Central Plant	0	0	0	0	0	0	0	0
16	316	Supply Mains-South Plant	0	0	0	0	0	0	0	0
17	316	Supply Mains-Meramec Plant	0	0	0	0	0	0	0	0
18	317	Other Source of Supply Plant	0	0	0	0	0	0	0	0
19		Total Source of Supply	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
20		Pumping								
21	320	Land & Land Rights	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
22	321	S & I-Plant	0	0	0	0	0	0	0	0
23	321.1	S & I-Pumps (STL)	0	0	0	0	0	0	0	0
24	321.2	S & I-Boosters	0	0	0	0	0	0	0	0
25	322	Boiler Equipment	0	0	0	0	0	0	0	0
26	323	Other Power Prod. Equip.	0	0	0	0	0	0	0	0
27	324	Steam Pumping Equipment	0	0	0	0	0	0	0	0
28	325.1	Electric Pumping Equipment	0	0	0	0	0	0	0	0
29	325.2	Pumping Equipment-Pre '46	0	0	0	0	0	0	0	0
30	325.3	Pumping Equipment-Post '46	0	0	0	0	0	0	0	0
31	325	Pumping Equipment-Booster	0	0	0	0	0	0	0	0
32	326	Diesel Pumping Equipment	0	0	0	0	0	0	0	0
33	326	Dsl Pump Equip-Stratman	0	0	0	0	0	0	0	0
34	326	Dsl Pump Equip-Central Plant	0	0	0	0	0	0	0	0
35	327	Pump Equip Hydraulic	0	0	0	0	0	0	0	0
36	328	Other Pumping Equipment	0	0	0	0	0	0	0	0
37		Total Pumping	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0

Accounting Schedule 3
Sponsor: Began

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Corporate Plant In Service and Distribution

			Corporate Distribution							
Line	A/C No. (A)	Plant Title (B)	St. Charles (L)	St. Joseph (M)	St. Louis County Water (N)	Warren County Water (O)	Warrensburg (P)	Cedar Hill Sewer (Q)	Parkville Sewer (R)	Warren County Sewer (S)
38		Water Treatment Plant								
39	330	Land & Land Rights	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
40	331	Structures & Improvements	0	0	0	0	0	0	0	0
41	331	S & I - North Plant	0	0	0	0	0	0	0	0
42	331	S & I-Central 1 & 2	0	0	0	0	0	0	0	0
43	331	S & I-Central 3	0	0	0	0	0	0	0	0
44	331	S & I-South Plant	0	0	0	0	0	0	0	0
45	331	S & I-Meramac	0	0	0	0	0	0	0	0
46	332	WT Equip Non-Media	0	0	0	0	0	0	0	0
47	332	WT Equip-North Plant	0	0	0	0	0	0	0	0
48	332	WT Equip-Central 1 & 2	0	0	0	0	0	0	0	0
49	332	WT Equip-Central 3	0	0	0	0	0	0	0	0
50	332	WT Equip-South Plant	0	0	0	0	0	0	0	0
51	332	WT Equip-Meramac	0	0	0	0	0	0	0	0
52	332	Other P/E Hand Equipment	0	0	0	0	0	0	0	0
53	332.4	Equipment Filter Media	0	0	0	0	0	0	0	0
54		Total Water Treatment Plant	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
55		Transmission & Distribution								
56	340	Land & Land Rights	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
57	341	Structures & Improvements	0	0	0	0	0	0	0	0
58	341.63	S & I-Spec Cross	0	0	0	0	0	0	0	0
59	342	Distr. Res. & Standpipes	0	0	0	0	0	0	0	0
60	342	Rsvr & Standpipe-Elev	0	0	0	0	0	0	0	0
61	342	Rsvr & Standpipe-Ground	0	0	0	0	0	0	0	0
62	343	T & D Mains (Not Classified)	0	0	0	0	0	0	0	0
63	343.1	T & D Mains - 4" & Less	0	0	0	0	0	0	0	0
64	343.1	T & D Mains AC 4 (STL)	0	0	0	0	0	0	0	0
65	343.1	T & D Mains Galv 1 (STL)	0	0	0	0	0	0	0	0
66	343.2	T & D Mains - 6" to 8"	(8)	(16)	(150)	(0)	(2)	(1)	(0)	(0)
67	343.2	CI-10" & Smaller-1900-1928	0	0	0	0	0	0	0	0
68	343.2	CI-10" & Smaller 1929-1956	0	0	0	0	0	0	0	0
69	343.2	CI-10" & Smaller-1957-1993	0	0	0	0	0	0	0	0
70	343.2	T & D Mains - DI 6-8 (STL)	0	0	0	0	0	0	0	0
71	343.2	T & D Mains - DI 6-10" (TN)	0	0	0	0	0	0	0	0
72	343.2	T & D Mains - PL 6-8" (STL)	0	0	0	0	0	0	0	0
73	343.3	T & D Mains - 10" to 16"	754	1,466	13,925	46	231	47	3	37
74	343.3	T & D Mains - 18" & Greater	0	0	0	0	0	0	0	0
75	343.3	CI-12" (STL)	0	0	0	0	0	0	0	0

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Corporate Plant In Service and Distribution

Line	A/C No. (A)	Plant Title (B)	Corporate Distribution: St. Charles (L)	St. Joseph (M)	St. Louis County Water (N)	Warren County Water (O)	Warrensburg (P)	Cedar Hill Sewer (Q)	Parkville Sewer (R)	Warren County Sewer (S)
76	343.3	CI-16" (STL)	0	0	0	0	0	0	0	0
77	343.3	T & D Mains - DI 12 (STL)	0	0	0	0	0	0	0	0
78	343.3	T & D Mains - DI 16 & Greater (STL)	0	0	0	0	0	0	0	0
79	343.3	T & D Mains - LJ 20 (STL)	0	0	0	0	0	0	0	0
80	343.3	T & D Mains - PL 12 (STL)	0	0	0	0	0	0	0	0
81	344	Fire Mains	0	0	0	0	0	0	0	0
82	345	Services	0	0	0	0	0	0	0	0
83	346.1	Meters-Bronze Case	0	0	0	0	0	0	0	0
84	346.2	Meters-Plastic Case	0	0	0	0	0	0	0	0
85	346.3	Meters-Other	0	0	0	0	0	0	0	0
86	346.3	Meters-Remote (ARB's)	0	0	0	0	0	0	0	0
87	347.1	Meter Install	0	0	0	0	0	0	0	0
88	347.2	Meter Install-Other	0	0	0	0	0	0	0	0
89	348	Hydrants	0	0	0	0	0	0	0	0
90	349	Other T&D Plant	0	0	0	0	0	0	0	0
91		Total Transmission & Distribution	$ 746	$ 1,450	$ 13,775	$ 46	$ 228	$ 47	$ 3	$ 36
92		Sewer Plant								
93	351.0	Structures & Improvements	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
94	352.1	Collection Sewers Forced	0	0	0	0	0	0	0	0
95	352.2	Collecting Mains	0	0	0	0	0	0	0	0
96	352.2	Collecting Mains Other	0	0	0	0	0	0	0	0
97	353.0	Service to Customers	0	0	0	0	0	0	0	0
98	363.0	Electric Pumping Equipment	0	0	0	0	0	0	0	0
99	370.1	Land & Land Rights	0	0	0	0	0	0	0	0
100	372	T&D Equipment	0	0	0	0	0	0	0	0
101	372.0	T&D Equipment Influent Lift	0	0	0	0	0	0	0	0
102	374	Outfall Sewer Lines	0	0	0	0	0	0	0	0
103		Total Sewer Plant	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
104		General Plant								
105	389	Land & Land Rights	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
106	390	S&I-Store, Shop & Garage	0	0	0	0	0	0	0	0
107	390.1	S & I-Offices	0	0	0	0	0	0	0	0
108	390.1	S & I-Leasehold	0	0	0	0	0	0	0	0
109	390.1	S & I-Leasehold - SCADA	0	0	0	0	0	0	0	0
110	390.3	S&I-Misc	0	0	0	0	0	0	0	0
111	391	Office Furniture and Equipment	30,075	58,483	555,536	1,845	9,204	1,887	103	1,471
112	391.2	Computers & Peripheral Equipment	92,443	179,766	1,707,606	5,672	28,291	5,799	317	4,520
113	391.25	Computer Software	242,477	471,524	4,479,026	14,879	74,207	15,211	832	11,857

Accounting Schedule 3
Sponsor: Began

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Corporate Plant In Service and Distribution

Line	A/C No. (A)	Plant Title (B)	St. Charles (L)	St. Joseph (M)	St. Louis County Water (N)	Warren County Water (O)	Warrensburg (P)	Cedar Hill Sewer (Q)	Parkville Sewer (R)	Warren County Sewer (S)
			Corporate Distribution							
114	391.26	Computer Software Personal	4,703	9,145	86,870	289	1,439	295	16	230
115	391.3	Data Handling Equipment	0	0	0	0	0	0	0	0
116	391.3	Other Office Equipment	567	1,102	10,472	35	174	36	2	28
117	392.11	Trans Equipment-Lt Duty Trucks	1,617	3,144	29,867	99	495	101	6	79
118	392.12	Trans Equipment-Hvy Duty Trucks	0	0	0	0	0	0	0	0
119	392.2	Trans Equipment-Autos	5,973	11,616	110,340	367	1,828	375	20	292
120	392.3	Trans Equipment Other	0	0	0	0	0	0	0	0
121	393	Stores Equipment	0	0	0	0	0	0	0	0
122	394	Tools, Shop & Garage Equipment	660	1,283	12,190	40	202	41	2	32
123	394	Tools, Shop & Garage Equip Other	0	0	0	0	0	0	0	0
124	395	Laboratory Equipment	0	0	0	0	0	0	0	0
125	395	Laboratory Equipment Other	0	0	0	0	0	0	0	0
126	396	Power Operated Equipment	0	0	0	0	0	0	0	0
127	397	Comm Equipment-Non-Tele	1,560	3,033	28,811	96	477	98	5	76
128	397.2	Comm Equipment-Tele	1,397	2,717	25,807	86	428	88	5	68
129	398	Miscellaneous	432	840	7,979	27	132	27	1	21
130	399	Other Tangible Property	0	0	0	0	0	0	0	0
131		Total General Plant	$ 381,903	$ 742,655	$ 7,054,505	$ 23,434	$ 116,876	$ 23,958	$ 1,310	$ 18,675
132		**Total Plant In Service**	$ 401,309	$ 780,197	$ 7,411,118	$ 24,619	$ 122,785	$ 25,169	$ 1,376	$ 19,619

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Adjustments To Plant In Service

Adjmt No	Description			Adjustment Amount	Corporate Total Adjustment
A/C	372	T&D Equipment	P-87		$ 0
1	To Eliminate Excess Capacity			$	
2					
A/C	372.0	T&D Equipment Influent Lift	P-88		$ 0
1				$	
2					
A/C	374	Outfall Sewer Lines	P-89		$ 0
1				$	
2					
A/C	389.1	Land & Land Rights	P-90		$ 0
1				$	
2					
A/C	390	S&I-Store, Shop & Garage	P-91		$ 0
1				$	
2					
A/C	390.1	S & I-Offices	P-92		$ 0
1				$	
2					
A/C	390.1	S & I-Leasehold	P-93		$ 0
1				$	
2					
A/C	390.1	S & I-Leasehold - SCADA	P-94		$ 0
1				$	
2					
A/C	390.3	S&I-Misc	P-95		$ 0
1				$	
2					
A/C	391	Office Furniture and Equipment	P-96		$ (2,719,384)
1	To Capitalize Cost			$ 543,912	
2	To Remove Transition Cost - SSU				
3	To Remove Transition Cost - Alton Call Center			(3,263,296)	
4					

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Corporate Depreciation Reserve and Distribution

Line	A/C No. (A)	Plant Title (B)	Corporate Plant: Balance 5/31/07 (C)	Corporate Plant: Adjustments Amount (D)	Corporate Plant: Adjustments No. (E)	Corporate Plant: As Adjusted (C)+(D)+(F) (G)	Corporate Distribution: Brunswick (C)	Corporate Distribution: Jefferson City (C)	Corporate Distribution: Joplin (C)	Corporate Distribution: Mexico (C)	Corporate Distribution: Parkville Water (C)
1		Intangible									
2	301	Organization	$	$ 0	R-1	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
3	302	Franchise & Consents		0	R-2	0	0	0	0	0	0
4	303	Miscellaneous Intangible	341,659	0	R-3	341,659	1,853	10,966	23,017	4,493	3,719
5		Total Intangible	$ 341,659	$ 0		$ 341,659	$ 1,853	$ 10,966	$ 23,017	$ 4,493	$ 3,719
6		Source of Supply									
7	310	Land & Land Rights	$	$ 0	R-4	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
8	311	Structures & Improvements		0	R-5	0	0	0	0	0	0
9	312	Collecting & Impounding Res		0	R-6	0	0	0	0	0	0
10	313	Lake, River & Other Intakes		0	R-7	0	0	0	0	0	0
11	314	Wells & Springs		0	R-8	0	0	0	0	0	0
12	315	Infiltration Galleries & Tunnels		0	R-9	0	0	0	0	0	0
13	316	Supply Mains		0	R-9	0	0	0	0	0	0
14	316	Supply Mains-North Plant		0	R-10	0	0	0	0	0	0
15	316	Supply Mains-Central Plant		0	R-11	0	0	0	0	0	0
16	316	Supply Mains-South Plant		0	R-12	0	0	0	0	0	0
17	316	Supply Mains-Meramec Plant		0	R-13	0	0	0	0	0	0
18	317	Other Source of Supply Plant		0	R-14	0	0	0	0	0	0
19		Total Source of Supply	$ 0	$ 0		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
20		Pumping									
21	320	Land & Land Rights	$	$ 0	R-15	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
22	321	S & I-Plant		0	R-16	0	0	0	0	0	0
23	321.1	S & I-Pumps (STL)		0	R-17	0	0	0	0	0	0
24	321.2	S & I-Boosters		0	R-18	0	0	0	0	0	0
25	322	Boiler Equipment		0	R-19	0	0	0	0	0	0
26	323	Other Power Prod. Equip.		0	R-20	0	0	0	0	0	0
27	324	Steam Pumping Equipment		0	R-21	0	0	0	0	0	0
28	325.1	Electric Pumping Equipment		0	R-22	0	0	0	0	0	0
29	325.2	Pumping Equipment-Pre '46		0	R-23	0	0	0	0	0	0
30	325.3	Pumping Equipment-Post '46		0	R-24	0	0	0	0	0	0
31	325	Pumping Equipment-Booster		0	R-25	0	0	0	0	0	0
32	326	Diesel Pumping Equipment		0	R-26	0	0	0	0	0	0
33	326	Dsl Pump Equip-Stratman		0	R-27	0	0	0	0	0	0
34	326	Dsl Pump Equip-Central Plant		0	R-28	0	0	0	0	0	0
35	327	Pump Equip Hydraulic		0	R-29	0	0	0	0	0	0
36	328	Other Pumping Equipment		0	R-30	0	0	0	0	0	0
37		Total Pumping	$ 0	$ 0		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0

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			Corporate Plant				Corporate Distribution				
				Adjustments							
Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Amount (D)	No. (E)	As Adjusted (C)+(D)+(F) (G)	Brunswick (C)	Jefferson City (C)	Joplin (C)	Mexico (C)	Parkville Water (C)
38		Water Treatment Plant									
39	330	Land & Land Rights	$	$ 0	R-31	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
40	331	Structures & Improvements		0	R-32	0	0	0	0	0	0
41	331	S & I - North Plant		0	R-33	0	0	0	0	0	0
42	331	S & I-Central 1 & 2		0	R-34	0	0	0	0	0	0
43	331	S & I-Central 3		0	R-35	0	0	0	0	0	0
44	331	S & I-South Plant		0	R-36	0	0	0	0	0	0
45	331	S & I-Meramac		0	R-37	0	0	0	0	0	0
46	332	WT Equip Non-Media		0	R-38	0	0	0	0	0	0
47	332	WT Equip-North Plant		0	R-39	0	0	0	0	0	0
48	332	WT Equip-Central 1 & 2		0	R-40	0	0	0	0	0	0
49	332	WT Equip-Central 3		0	R-41	0	0	0	0	0	0
50	332	WT Equip-South Plant		0	R-42	0	0	0	0	0	0
51	332	WT Equip-Meramac		0	R-43	0	0	0	0	0	0
52	332	Other P/E Hand Equipment		0	R-44	0	0	0	0	0	0
53	332.4	Equipment Filter Media		0	R-45	0	0	0	0	0	0
54		Total Water Treatment Plant	$ 0	$ 0		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
55		Transmission & Distribution									
56	340	Land & Land Rights	$	$ 0	R-46	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
57	341	Structures & Improvements		0	R-47	0	0	0	0	0	0
58	341.63	S & I-Spec Cross		0	R-48	0	0	0	0	0	0
59	342	Distr. Res. & Standpipes		0	R-49	0	0	0	0	0	0
60	342	Rsvr & Standpipe-Elev		0	R-50	0	0	0	0	0	0
61	342	Rsvr & Standpipe-Ground		0	R-51	0	0	0	0	0	0
62	343	T & D Mains (Not Classified)		0	R-52	0	0	0	0	0	0
63	343.1	T & D Mains - 4" & Less		0	R-53	0	0	0	0	0	0
64	343.1	T & D Mains AC 4 (STL)		0	R-54	0	0	0	0	0	0
65	343.1	T & D Mains Galv 1 (STL)		0	R-55	0	0	0	0	0	0
66	343.2	T & D Mains - 6" to 8"		0	R-56	0	0	0	0	0	0
67	343.2	CI-10" & Smaller-1900-1928		0	R-57	0	0	0	0	0	0
68	343.2	CI-10" & Smaller 1929-1956		0	R-58	0	0	0	0	0	0
69	343.2	CI-10" & Smaller-1957-1993		0	R-59	0	0	0	0	0	0
70	343.2	T & D Mains - DI 6-8 (STL)		0	R-60	0	0	0	0	0	0
71	343.2	T & D Mains - DI 6-10" (TN)		0	R-61	0	0	0	0	0	0
72	343.2	T & D Mains - PL 6-8" (STL)		0	R-62	0	0	0	0	0	0
73	343.3	T & D Mains - 10" to 16"		0	R-63	0	0	0	0	0	0
74	343.3	T & D Mains - 18" & Greater		0	R-64	0	0	0	0	0	0
75	343.3	CI-12" (STL)		0	R-65	0	0	0	0	0	0
76	343.3	CI-16" (STL)		0	R-66	0	0	0	0	0	0

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Corporate Depreciation Reserve and Distribution

			Corporate Plant				Corporate Distribution				
Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	As Adjusted (C)+(D)=(F) (G)	Brunswick (C)	Jefferson City (C)	Joplin (C)	Mexico (C)	Parkville Water (C)
77	343.3	T & D Mains - DI 12 (STL)		0	R-66	0	0	0	0	0	0
78	343.3	T & D Mains - DI 16 & Greater (STL)		0	R-67	0	0	0	0	0	0
79	343.3	T & D Mains - LJ 20 (STL)		0	R-68	0	0	0	0	0	0
80	343.3	T & D Mains - PL 12 (STL)		0	R-69	0	0	0	0	0	0
81	344	Fire Mains		0	R-70	0	0	0	0	0	0
82	345	Services		0	R-71	0	0	0	0	0	0
83	346.1	Meters-Bronze Case		0	R-72	0	0	0	0	0	0
84	346.2	Meters-Plastic Case		0	R-73	0	0	0	0	0	0
85	346.3	Meters-Other		0	R-74	0	0	0	0	0	0
86	346.3	Meters-Remote (ARB's)		0	R-75	0	0	0	0	0	0
87	347.1	Meter Install		0	R-76	0	0	0	0	0	0
88	347.2	Meter Install-Other		0	R-77	0	0	0	0	0	0
89	348	Hydrants		0	R-78	0	0	0	0	0	0
90	349	Other T&D Plant		0	R-79	0	0	0	0	0	0
91		Total Transmission & Distribution	$ 0	$ 0		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
92		Sewer Plant									
93	351.0	Structures & Improvements	$	$ 0	R-80	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
94	352.1	Collection Sewers Forced		0	R-81	0	0	0	0	0	0
95	352.2	Collecting Mains		0	R-82	0	0	0	0	0	0
96	352.2	Collecting Mains Other		0	R-83	0	0	0	0	0	0
97	353.0	Service to Customers		0	R-84	0	0	0	0	0	0
98	363.0	Electric Pumping Equipment		0	R-85	0	0	0	0	0	0
99	370.1	Land & Land Rights		0	R-86	0	0	0	0	0	0
100	372	T&D Equipment		0	R-87	0	0	0	0	0	0
101	372.0	T&D Equipment Influent Lift		0	R-88	0	0	0	0	0	0
102	374	Outfall Sewer Lines		0	R-89	0	0	0	0	0	0
103		Total Sewer Plant	$ 0	$ 0		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
104		General Plant									
105	389	Land & Land Rights	$	$ 0	R-90	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
106	390	S&I-Store, Shop & Garage		0	R-91	0	0	0	0	0	0
107	390.1	S & I-Offices	(161,071)	0	R-92	(161,071)	(874)	(5,170)	(10,851)	(2,118)	(1,753)
108	390.1	S & I-Leasehold		0	R-93	0	0	0	0	0	0
109	390.1	S & I-Leasehold - SCADA		0	R-94	0	0	0	0	0	0
110	390.3	S&I-Misc		0	R-95	0	0	0	0	0	0
111	391	Office Furniture and Equipment	424,622	(446,706)	R-96	(22,084)	(120)	(709)	(1,488)	(290)	(240)
112	391.2	Computers & Peripheral Equipment	120,171	0	R-97	120,171	652	3,857	8,096	1,580	1,308
113	391.25	Computer Software	2,766,846	0	R-98	2,766,846	15,006	88,806	186,395	36,390	30,117
114	391.26	Computer Software Personal	25,234	0	R-99	25,234	137	810	1,700	332	275
115	391.3	Data Handling Equipment		0	R-100	0	0	0	0	0	0

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Line	A/C No. (A)	Plant Title (B)	Corporate Plant: Balance 5/31/07 (C)	Corporate Plant: Adjustments Amount (D)	Corporate Plant: Adjustments No. (E)	Corporate Plant: As Adjusted (C+D+F) (G)	Corporate Distribution: Brunswick (C)	Corporate Distribution: Jefferson City (C)	Corporate Distribution: Joplin (C)	Corporate Distribution: Mexico (C)	Corporate Distribution: Parkville Water (C)
116	391.3	Other Office Equipment	8,937	0	R-101	8,937	48	287	602	118	97
117	392.11	Trans Equipment-Lt Duty Trucks	62,301	0	R-102	62,301	338	2,000	4,197	819	678
118	392.12	Trans Equipment-Hvy Duty Trucks		0	R-103	0	0	0	0	0	0
119	392.2	Trans Equipment-Autos	122,262	0	R-104	122,262	663	3,924	8,236	1,608	1,331
120	392.3	Trans Equipment Other		0	R-105	0	0	0	0	0	0
121	393	Stores Equipment		0	R-106	0	0	0	0	0	0
122	394	Tools, Shop & Garage Equipment	5,239	0	R-107	5,239	28	168	353	69	57
123	394	Tools, Shop & Garage Equip Other		0	R-108	0	0	0	0	0	0
124	395	Laboratory Equipment		0	R-109	0	0	0	0	0	0
125	395	Laboratory Equipment Other		0	R-110	0	0	0	0	0	0
126	396	Power Operated Equipment		0	R-111	0	0	0	0	0	0
127	397	Comm Equipment-Non-Tele	11,417	0	R-112	11,417	62	366	769	150	124
128	397.2	Comm Equipment-Tele	14,175	0	R-113	14,175	77	455	955	186	154
129	398	Miscellaneous	3,124	0	R-114	3,124	17	100	210	41	34
130	399	Other Tangible Property		0	R-115	0	0	0	0	0	0
131		Total General Plant	$ 3,403,257	$ (446,706)		$ 2,956,551	$ 16,035	$ 94,895	$ 199,175	$ 38,885	$ 32,182
132		Not Classified	$	$	R-116	$		$	$		$
133		**Total Plant In Service**	$ 3,744,916	$ (446,706)		$ 3,298,210	$ 17,888	$ 105,861	$ 222,193	$ 43,378	$ 35,901

Accounting Schedule 5
Sponsor: Began

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Corporate Depreciation Reserve and Distribution

			Corporate Distribution							
Line	A/C No. (A)	Plant Title (B)	St. Charles (C)	St. Joseph (C)	St. Louis County Water (C)	Warren County Water (C)	Warrensburg (C)	Cedar Hill Sewer (C)	Parkville Sewer (C)	Warren County Sewer (C)
1		Intangible								
2	301	Organization	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
3	302	Franchise & Consents	0	0	0	0	0	0	0	0
4	303	Miscellaneous Intangible	13,590	26,428	251,036	834	4,159	853	47	665
5		Total Intangible	$ 13,590	$ 26,428	$ 251,036	$ 834	$ 4,159	$ 853	$ 47	$ 665
6		Source of Supply								
7	310	Land & Land Rights	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
8	311	Structures & Improvements	0	0	0	0	0	0	0	0
9	312	Collecting & Impounding Res	0	0	0	0	0	0	0	0
10	313	Lake, River & Other Intakes	0	0	0	0	0	0	0	0
11	314	Wells & Springs	0	0	0	0	0	0	0	0
12	315	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0
13	316	Supply Mains	0	0	0	0	0	0	0	0
14	316	Supply Mains-North Plant	0	0	0	0	0	0	0	0
15	316	Supply Mains-Central Plant	0	0	0	0	0	0	0	0
16	316	Supply Mains-South Plant	0	0	0	0	0	0	0	0
17	316	Supply Mains-Meramec Plant	0	0	0	0	0	0	0	0
18	317	Other Source of Supply Plant	0	0	0	0	0	0	0	0
19		Total Source of Supply	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
20		Pumping								
21	320	Land & Land Rights	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
22	321	S & I-Plant	0	0	0	0	0	0	0	0
23	321.1	S & I-Pumps (STL)	0	0	0	0	0	0	0	0
24	321.2	S & I-Boosters	0	0	0	0	0	0	0	0
25	322	Boiler Equipment	0	0	0	0	0	0	0	0
26	323	Other Power Prod. Equip.	0	0	0	0	0	0	0	0
27	324	Steam Pumping Equipment	0	0	0	0	0	0	0	0
28	325.1	Electric Pumping Equipment	0	0	0	0	0	0	0	0
29	325.2	Pumping Equipment-Pre '46	0	0	0	0	0	0	0	0
30	325.3	Pumping Equipment-Post '46	0	0	0	0	0	0	0	0
31	325	Pumping Equipment-Booster	0	0	0	0	0	0	0	0
32	326	Diesel Pumping Equipment	0	0	0	0	0	0	0	0
33	326	Dsl Pump Equip-Stretman	0	0	0	0	0	0	0	0
34	326	Dsl Pump Equip-Central Plant	0	0	0	0	0	0	0	0
35	327	Pump Equip Hydraulic	0	0	0	0	0	0	0	0
36	328	Other Pumping Equipment	0	0	0	0	0	0	0	0
37		Total Pumping	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0

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			Corporate Distribution							
Line	A/C No. (A)	Plant Title (B)	St. Charles (C)	St. Joseph (C)	St. Louis County Water (C)	Warren County Water (C)	Warrensburg (C)	Cedar Hill Sewer (C)	Parkville Sewer (C)	Warren County Sewer (C)
38		Water Treatment Plant								
39	330	Land & Land Rights	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
40	331	Structures & Improvements	0	0	0	0	0	0	0	0
41	331	S & I - North Plant	0	0	0	0	0	0	0	0
42	331	S & I-Central 1 & 2	0	0	0	0	0	0	0	0
43	331	S & I-Central 3	0	0	0	0	0	0	0	0
44	331	S & I-South Plant	0	0	0	0	0	0	0	0
45	331	S & I-Meramac	0	0	0	0	0	0	0	0
46	332	WT Equip Non-Media	0	0	0	0	0	0	0	0
47	332	WT Equip-North Plant	0	0	0	0	0	0	0	0
48	332	WT Equip-Central 1 & 2	0	0	0	0	0	0	0	0
49	332	WT Equip-Central 3	0	0	0	0	0	0	0	0
50	332	WT Equip-South Plant	0	0	0	0	0	0	0	0
51	332	WT Equip-Meramac	0	0	0	0	0	0	0	0
52	332	Other P/E Hand Equipment	0	0	0	0	0	0	0	0
53	332.4	Equipment Filter Media	0	0	0	0	0	0	0	0
54		Total Water Treatment Plant	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
55		Transmission & Distribution								
56	340	Land & Land Rights	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
57	341	Structures & Improvements	0	0	0	0	0	0	0	0
58	341.63	S & I-Spec Cross	0	0	0	0	0	0	0	0
59	342	Distr. Res. & Standpipes	0	0	0	0	0	0	0	0
60	342	Rsvr & Standpipe-Elev	0	0	0	0	0	0	0	0
61	342	Rsvr & Standpipe-Ground	0	0	0	0	0	0	0	0
62	343	T & D Mains (Not Classified)	0	0	0	0	0	0	0	0
63	343.1	T & D Mains - 4" & Less	0	0	0	0	0	0	0	0
64	343.1	T & D Mains AC 4 (STL)	0	0	0	0	0	0	0	0
65	343.1	T & D Mains Galv 1 (STL)	0	0	0	0	0	0	0	0
66	343.2	T & D Mains - 6" to 8"	0	0	0	0	0	0	0	0
67	343.2	CI-10" & Smaller-1900-1928	0	0	0	0	0	0	0	0
68	343.2	CI-10" & Smaller 1929-1956	0	0	0	0	0	0	0	0
69	343.2	CI-10" & Smaller-1957-1993	0	0	0	0	0	0	0	0
70	343.2	T & D Mains - DI 6-8 (STL)	0	0	0	0	0	0	0	0
71	343.2	T & D Mains - DI 6-10" (TN)	0	0	0	0	0	0	0	0
72	343.2	T & D Mains - PL 6-8" (STL)	0	0	0	0	0	0	0	0
73	343.3	T & D Mains - 10" to 16"	0	0	0	0	0	0	0	0
74	343.3	T & D Mains - 18" & Greater	0	0	0	0	0	0	0	0
75	343.3	CI-12" (STL)	0	0	0	0	0	0	0	0
76	343.3	CI-16" (STL)	0	0	0	0	0	0	0	0

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Line	A/C No. (A)	Plant Title (B)	Corporate Distribution: St. Charles (C)	St. Joseph (C)	St. Louis County Water (C)	Warren County Water (C)	Warrensburg (C)	Cedar Hill Sewer (C)	Parkville Sewer (C)	Warren County Sewer (C)
77	343.3	T & D Mains - DI 12 (STL)	0	0	0	0	0	0	0	0
78	343.3	T & D Mains - DI 16 & Greater (STL)	0	0	0	0	0	0	0	0
79	343.3	T & D Mains - LJ 20 (STL)	0	0	0	0	0	0	0	0
80	343.3	T & D Mains - PL 12 (STL)	0	0	0	0	0	0	0	0
81	344	Fire Mains	0	0	0	0	0	0	0	0
82	345	Services	0	0	0	0	0	0	0	0
83	346.1	Meters-Bronze Case	0	0	0	0	0	0	0	0
84	346.2	Meters-Plastic Case	0	0	0	0	0	0	0	0
85	346.3	Meters-Other	0	0	0	0	0	0	0	0
86	346.3	Meters-Remote (ARB's)	0	0	0	0	0	0	0	0
87	347.1	Meter Install	0	0	0	0	0	0	0	0
88	347.2	Meter Install-Other	0	0	0	0	0	0	0	0
89	348	Hydrants	0	0	0	0	0	0	0	0
90	349	Other T&D Plant	0	0	0	0	0	0	0	0
91		Total Transmission & Distribution	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
92		Sewer Plant								
93	351.0	Structures & Improvements	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
94	352.1	Collection Sewers Forced	0	0	0	0	0	0	0	0
95	352.2	Collecting Mains	0	0	0	0	0	0	0	0
96	352.2	Collecting Mains Other	0	0	0	0	0	0	0	0
97	353.0	Service to Customers	0	0	0	0	0	0	0	0
98	363.0	Electric Pumping Equipment	0	0	0	0	0	0	0	0
99	370.1	Land & Land Rights	0	0	0	0	0	0	0	0
100	372	T&D Equipment	0	0	0	0	0	0	0	0
101	372.0	T&D Equipment Influent Lift	0	0	0	0	0	0	0	0
102	374	Outfall Sewer Lines	0	0	0	0	0	0	0	0
103		Total Sewer Plant	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
104		General Plant								
105	389	Land & Land Rights	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
106	390	S&I-Store, Shop & Garage	0	0	0	0	0	0	0	0
107	390.1	S & I-Offices	(6,407)	(12,459)	(118,348)	(393)	(1,961)	(402)	(22)	(313)
108	390.1	S & I-Leasehold	0	0	0	0	0	0	0	0
109	390.1	S & I-Leasehold - SCADA	0	0	0	0	0	0	0	0
110	390.3	S&I-Misc	0	0	0	0	0	0	0	0
111	391	Office Furniture and Equipment	(878)	(1,708)	(16,226)	(54)	(269)	(55)	(3)	(43)
112	391.2	Computers & Peripheral Equipment	4,780	9,295	88,297	293	1,463	300	16	234
113	391.25	Computer Software	110,056	214,018	2,032,960	6,753	33,681	6,904	378	5,382
114	391.26	Computer Software Personal	1,004	1,952	18,541	62	307	63	3	49
115	391.3	Data Handling Equipment	0	0	0	0	0	0	0	0

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Corporate Depreciation Reserve and Distribution

Line	A/C No. (A)	Plant Title (B)	Corporate Distribution: St. Charles (C)	St. Joseph (C)	St. Louis County Water (C)	Warren County Water (C)	Warrensburg (C)	Cedar Hill Sewer (C)	Parkville Sewer (C)	Warren County Sewer (C)
116	391.3	Other Office Equipment	355	691	6,567	22	109	22	1	17
117	392.11	Trans Equipment-Lt Duty Trucks	2,478	4,819	45,776	152	758	155	9	121
118	392.12	Trans Equipment-Hvy Duty Trucks	0	0	0	0	0	0	0	0
119	392.2	Trans Equipment-Autos	4,863	9,457	89,833	298	1,488	305	17	238
120	392.3	Trans Equipment Other	0	0	0	0	0	0	0	0
121	393	Stores Equipment	0	0	0	0	0	0	0	0
122	394	Tools, Shop & Garage Equipment	208	405	3,849	13	64	13	1	10
123	394	Tools, Shop & Garage Equip Other	0	0	0	0	0	0	0	0
124	395	Laboratory Equipment	0	0	0	0	0	0	0	0
125	395	Laboratory Equipment Other	0	0	0	0	0	0	0	0
126	396	Power Operated Equipment	0	0	0	0	0	0	0	0
127	397	Comm Equipment-Non-Tele	454	883	8,389	28	139	28	2	22
128	397.2	Comm Equipment-Tele	564	1,096	10,415	35	173	35	2	28
129	398	Miscellaneous	124	242	2,295	8	38	8	0	6
130	399	Other Tangible Property	0	0	0	0	0	0	0	0
131		Total General Plant	$ 117,602	$ 228,691	$ 2,172,347	$ 7,216	$ 35,991	$ 7,378	$ 403	$ 5,751
132		Not Classified	$	$	$		$	$	$	$
133		**Total Plant In Service**	$ 131,192	$ 255,119	$ 2,423,384	$ 8,050	$ 40,150	$ 8,230	$ 450	$ 6,415

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Adjustments To Reserve

Corporate

Adjmt No.	Description		Adjustment Amount	Total Adjustment
A/C	391 Office Furniture and Equipment	R-96		$ (446,706)
1	To RemoveTransition Cost - SSU		$	
2	To Remove Transition Cost - Alton CC		(459,798)	
3	To Adjust for Capitalized Cost		13,092	
4				

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Corporate Depreciation Expense and Distribution

			Corporate Plant			Corporate Distribution				
Line	A/C No. (A)	Plant Title (B)	Adjusted Plant (C)	Depreciation Rate (D)	Depreciation Expense (E)	Brunswick (F)	Jefferson City (G)	Joplin (H)	Mexico (I)	Parkville Water (J)
1		Intangible								
2	301	Organization	$ 181,865	$ 0.00%	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
3	302	Franchise & Consents	0	0.00%	0	0	0	0	0	0
4	303	Miscellaneous Intangible	284,735	0.00%	0	0	0	0	0	0
5		Total Intangible	$ 466,600	$	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
6		Source of Supply .								
7	310	Land & Land Rights	$ 0	$ 0.00%	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
8	311	Structures & Improvements	0	2.45%	0	0	0	0	0	0
9	312	Collecting & Impounding Res	0	1.25%	0	0	0	0	0	0
10	313	Lake, River & Other Intakes	0	1.77%	0	0	0	0	0	0
11	314	Wells & Springs	0	1.67%	0	0	0	0	0	0
12	315	Infiltration Galleries & Tunnels	0	1.67%	0	0	0	0	0	0
13	316	Supply Mains	0	1.60%	0	0	0	0	0	0
14	316	Supply Mains-North Plant	0	1.60%	0	0	0	0	0	0
15	316	Supply Mains-Central Plant	0	1.60%	0	0	0	0	0	0
16	316	Supply Mains-South Plant	0	1.60%	0	0	0	0	0	0
17	316	Supply Mains-Meramec Plant	0	1.60%	0	0	0	0	0	0
18	317	Other Source of Supply Plant	0	4.00%	0	0	0	0	0	0
19		Total Source of Supply	$ 0	$	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
20		Pumping								
21	320	Land & Land Rights	$ 0	$ 0.00%	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
22	321	S & I-Plant	0	1.73%	0	0	0	0	0	0
23	321.1	S & I-Pumps (STL)	0	1.73%	0	0	0	0	0	0
24	321.2	S & I-Boosters	0	1.73%	0	0	0	0	0	0
25	322	Boiler Equipment	0	2.00%	0	0	0	0	0	0
26	323	Other Power Prod. Equip.	0	2.00%	0	0	0	0	0	0
27	324	Steam Pumping Equipment	0	0.00%	0	0	0	0	0	0
28	325.1	Electric Pumping Equipment	0	2.44%	0	0	0	0	0	0
29	325.2	Pumping Equipment-Pre '46	0	2.44%	0	0	0	0	0	0
30	325.3	Pumping Equipment-Post '46	0	2.44%	0	0	0	0	0	0
31	325	Pumping Equipment-Booster	0	2.44%	0	0	0	0	0	0
32	326	Diesel Pumping Equipment	0	2.44%	0	0	0	0	0	0
33	326	Dsl Pump Equip-Stratman	0	2.44%	0	0	0	0	0	0
34	326	Dsl Pump Equip-Central Plant	0	2.44%	0	0	0	0	0	0
35	327	Pump Equip Hydraulic	0	2.44%	0	0	0	0	0	0
36	328	Other Pumping Equipment	0	2.44%	0	0	0	0	0	0
37		Total Pumping	$ 0	$	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0

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Corporate Depreciation Expense and Distribution

			Corporate Plant			Corporate Distribution				
Line	A/C No. (A)	Plant Title (B)	Adjusted Plant (C)	Depreciation Rate (D)	Depreciation Expense (E)	Brunswick (F)	Jefferson City (G)	Joplin (H)	Mexico (I)	Parkville Water (J)
38		Water Treatment Plant								
39	330	Land & Land Rights	$ 0	0.00%	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
40	331	Structures & Improvements	0	1.63%	0	0	0	0	0	0
41	331	S & I - North Plant	0	1.63%	0	0	0	0	0	0
42	331	S & I-Central 1 & 2	0	1.63%	0	0	0	0	0	0
43	331	S & I-Central 3	0	1.63%	0	0	0	0	0	0
44	331	S & I-South Plant	0	1.63%	0	0	0	0	0	0
45	331	S & I-Meramec	0	1.63%	0	0	0	0	0	0
46	332	WT Equip Non-Media	0	2.78%	0	0	0	0	0	0
47	332	WT Equip-North Plant	0	2.78%	0	0	0	0	0	0
48	332	WT Equip-Central 1 & 2	0	2.78%	0	0	0	0	0	0
49	332	WT Equip-Central 3	0	2.78%	0	0	0	0	0	0
50	332	WT Equip-South Plant	0	2.78%	0	0	0	0	0	0
51	332	WT Equip-Meramec	0	2.78%	0	0	0	0	0	0
52	332	Other P/E Hand Equipment	0	3.33%	0	0	0	0	0	0
53	332.4	Equipment Filter Media	0	2.78%	0	0	0	0	0	0
54		Total Water Treatment Plant	$ 0	$	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
55		Transmission & Distribution								
56	340	Land & Land Rights	$ 0	$ 0.00%	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
57	341	Structures & Improvements	0	2.67%	0	0	0	0	0	0
58	341.63	S & I-Spec Cross	0	0.00%	0	0	0	0	0	0
59	342	Distr. Res. & Standpipes	0	2.25%	0	0	0	0	0	0
60	342	Rsvr & Standpipe-Elev	0	2.25%	0	0	0	0	0	0
61	342	Rsvr & Standpipe-Ground	0	2.25%	0	0	0	0	0	0
62	343	T & D Mains (Not Classified)	0	1.50%	0	0	0	0	0	0
63	343.1	T & D Mains - 4" & Less	0	1.50%	0	0	0	0	0	0
64	343.1	T & D Mains AC 4 (STL)	0	1.50%	0	0	0	0	0	0
65	343.1	T & D Mains Galv 1 (STL)	0	1.50%	0	0	0	0	0	0
66	343.2	T & D Mains - 6" to 8"	(204)	1.50%	(3)	(0)	(0)	(0)	(0)	(0)
67	343.2	CI-10" & Smaller-1900-1928	0	1.50%	0	0	0	0	0	0
68	343.2	CI-10" & Smaller 1929-1956	0	1.50%	0	0	0	0	0	0
69	343.2	CI-10" & Smaller-1957-1993	0	1.50%	0	0	0	0	0	0
70	343.2	T & D Mains - DI 6-8 (STL)	0	1.50%	0	0	0	0	0	0
71	343.2	T & D Mains - DI 6-10" (TN)	0	1.50%	0	0	0	0	0	0
72	343.2	T & D Mains - PL 6-8" (STL)	0	1.50%	0	0	0	0	0	0
73	343.3	T & D Mains - 10" to 16"	18,952	1.50%	284	2	9	19	4	3
74	343.3	T & D Mains - 18" & Greater	0	1.50%	0	0	0	0	0	0
75	343.3	CI-12" (STL)	0	1.50%	0	0	0	0	0	0
76	343.3	CI-16" (STL)	0	1.50%	0	0	0	0	0	0
77	343.3	T & D Mains - DI 12 (STL)	0	1.50%	0	0	0	0	0	0
78	343.3	T & D Mains - DI 16 & Greater (STL)	0	1.50%	0	0	0	0	0	0
79	343.3	T & D Mains - LJ 20 (STL)	0	1.50%	0	0	0	0	0	0

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Corporate Depreciation Expense and Distribution

			Corporate Plant			Corporate Distribution				
Line	A/C No. (A)	Plant Title (B)	Adjusted Plant (C)	Depreciation Rate (D)	Depreciation Expense (E)	Brunswick (F)	Jefferson City (G)	Joplin (H)	Mexico (I)	Parkville Water (J)
80	343.3	T & D Mains - PL 12 (STL)	0	1.50%	0	0	0	0	0	0
81	344	Fire Mains	0	1.50%	0	0	0	0	0	0
82	345	Services	0	3.08%	0	0	0	0	0	0
83	346.1	Meters-Bronze Case	0	2.43%	0	0	0	0	0	0
84	346.2	Meters-Plastic Case	0	2.43%	0	0	0	0	0	0
85	346.3	Meters-Other	0	2.43%	0	0	0	0	0	0
86	346.3	Meters-Remote (ARB's)	0	2.43%	0	0	0	0	0	0
87	347.1	Meter Install	0	2.43%	0	0	0	0	0	0
88	347.2	Meter Install-Other	0	2.43%	0	0	0	0	0	0
89	348	Hydrants	0	1.92%	0	0	0	0	0	0
90	349	Other T&D Plant	0	2.00%	0	0	0	0	0	0
91		Total Transmission & Distribution	$ 18,748	$	$ 281	$ 2	$ 9	$ 19	$ 4	$ 3
92		Sewer Plant								
93	351.0	Structures & Improvements	$ 0	$ 2.50%	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
94	352.1	Collection Sewers Forced	0	2.00%	0	0	0	0	0	0
95	352.2	Collecting Mains	0	2.00%	0	0	0	0	0	0
96	352.2	Collecting Mains Other	0	2.00%	0	0	0	0	0	0
97	353.0	Service to Customers	0	2.00%	0	0	0	0	0	0
98	363.0	Electric Pumping Equipment	0	10.00%	0	0	0	0	0	0
99	370.1	Land & Land Rights	0	0.00%	0	0	0	0	0	0
100	372	T&D Equipment	0	5.00%	0	0	0	0	0	0
101	372.0	T&D Equipment Influent Lift	0	5.00%	0	0	0	0	0	0
102	374	Outfall Sewer Lines	0	2.00%	0	0	0	0	0	0
103		Total Sewer Plant	$ 0	$	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
104		General Plant								
105	389	Land & Land Rights	$ 0	$ 0.00%	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
106	390	S&I-Store, Shop & Garage	0	2.40%	0	0	0	0	0	0
107	390.1	S & I-Offices	0	2.40%	0	0	0	0	0	0
108	390.1	S & I-Leasehold	0	5.00%	0	0	0	0	0	0
109	390.1	S & I-Leasehold - SCADA	0	5.00%	0	0	0	0	0	0
110	390.3	S&I-Misc	0	2.40%	0	0	0	0	0	0
111	391	Office Furniture and Equipment	756,081	4.00%	30,243	164	971	2,037	398	329
112	391.2	Computers & Peripheral Equipment	2,324,041	14.29%	332,105	1,801	10,659	22,373	4,368	3,615
113	391.25	Computer Software	6,095,926	14.29%	871,108	4,724	27,959	58,684	11,457	9,482
114	391.26	Computer Software Personal	118,229	14.29%	16,895	92	542	1,138	222	184
115	391.3	Data Handling Equipment	0	6.67%	0	0	0	0	0	0
116	391.3	Other Office Equipment	14,253	6.67%	951	5	31	64	13	10
117	392.11	Trans Equipment-Lt Duty Trucks	40,649	0.00%	0	0	0	0	0	0
118	392.12	Trans Equipment-Hvy Duty Trucks	0	8.33%	0	0	0	0	0	0
119	392.2	Trans Equipment-Autos	150,172	0.00%	0	0	0	0	0	0
120	392.3	Trans Equipment Other	0	0.00%	0	0	0	0	0	0
121	393	Stores Equipment	0	2.86%	0	0	0	0	0	0

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Corporate Depreciation Expense and Distribution

			Corporate Plant			Corporate Distribution				
Line	A/C No. (A)	Plant Title (B)	Adjusted Plant (C)	Depreciation Rate (D)	Depreciation Expense (E)	Brunswick (F)	Jefferson City (G)	Joplin (H)	Mexico (I)	Parkville Water (J)
122	394	Tools, Shop & Garage Equipment	16,591	5.00%	830	4	27	56	11	9
123	394	Tools, Shop & Garage Equip Other	0	5.00%	0	0	0	0	0	0
124	395	Laboratory Equipment	0	4.00%	0	0	0	0	0	0
125	395	Laboratory Equipment Other	0	4.00%	0	0	0	0	0	0
126	396	Power Operated Equipment	0	6.82%	0	0	0	0	0	0
127	397	Comm Equipment-Non-Tele	39,212	5.00%	1,961	11	63	132	26	21
128	397.2	Comm Equipment-Tele	35,123	6.67%	2,343	13	75	158	31	26
129	398	Miscellaneous	10,859	5.00%	543	3	17	37	7	6
130	399	Other Tangible Property	0	5.00%	0	0	0	0	0	0
131		Total General Plant	$ 9,601,136	$	$ 1,256,978	$ 6,817	$ 40,345	$ 84,679	$ 16,532	$ 13,682
132		**Total Plant In Service**	$ 10,086,484	$	$ 1,357,259	$ 6,819	$ 40,354	$ 84,698	$ 16,535	$ 13,685

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Corporate Depreciation Expense and Distribution

			Corporate Distribution							
Line	A/C No. (A)	Plant Title (B)	St. Charles (K)	St. Joseph (L)	St. Louis County Water (M)	Warren County Water (N)	Warrensburg (O)	Cedar Hill Sewer (P)	Parkville Sewer (Q)	Warren County Sewer (R)
1		Intangible								
2	301	Organization	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
3	302	Franchise & Consents	0	0	0	0	0	0	0	0
4	303	Miscellaneous Intangible	0	0	0	0	0	0	0	0
5		Total Intangible	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
6		Source of Supply								
7	310	Land & Land Rights	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
8	311	Structures & Improvements	0	0	0	0	0	0	0	0
9	312	Collecting & Impounding Res	0	0	0	0	0	0	0	0
10	313	Lake, River & Other Intakes	0	0	0	0	0	0	0	0
11	314	Wells & Springs	0	0	0	0	0	0	0	0
12	315	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0
13	316	Supply Mains	0	0	0	0	0	0	0	0
14	316	Supply Mains-North Plant	0	0	0	0	0	0	0	0
15	316	Supply Mains-Central Plant	0	0	0	0	0	0	0	0
16	316	Supply Mains-South Plant	0	0	0	0	0	0	0	0
17	316	Supply Mains-Meramec Plant	0	0	0	0	0	0	0	0
18	317	Other Source of Supply Plant	0	0	0	0	0	0	0	0
19		Total Source of Supply	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
20		Pumping								
21	320	Land & Land Rights	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
22	321	S & I-Plant	0	0	0	0	0	0	0	0
23	321.1	S & I-Pumps (STL)	0	0	0	0	0	0	0	0
24	321.2	S & I-Boosters	0	0	0	0	0	0	0	0
25	322	Boiler Equipment	0	0	0	0	0	0	0	0
26	323	Other Power Prod. Equip.	0	0	0	0	0	0	0	0
27	324	Steam Pumping Equipment	0	0	0	0	0	0	0	0
28	325.1	Electric Pumping Equipment	0	0	0	0	0	0	0	0
29	325.2	Pumping Equipment-Pre '46	0	0	0	0	0	0	0	0
30	325.3	Pumping Equipment-Post '46	0	0	0	0	0	0	0	0
31	325	Pumping Equipment-Booster	0	0	0	0	0	0	0	0
32	326	Diesel Pumping Equipment	0	0	0	0	0	0	0	0
33	326	Dsl Pump Equip-Stratman	0	0	0	0	0	0	0	0
34	326	Dsl Pump Equip-Central Plant	0	0	0	0	0	0	0	0
35	327	Pump Equip Hydraulic	0	0	0	0	0	0	0	0
36	328	Other Pumping Equipment	0	0	0	0	0	0	0	0
37		Total Pumping	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0

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Corporate Depreciation Expense and Distribution

Line	A/C No. (A)	Plant Title (B)	Corporate Distribution: St. Charles (K)	St. Joseph (L)	St. Louis County Water (M)	Warren County Water (N)	Warrensburg (O)	Cedar Hill Sewer (P)	Parkville Sewer (Q)	Warren County Sewer (R)
38		Water Treatment Plant								
39	330	Land & Land Rights	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
40	331	Structures & Improvements	0	0	0	0	0	0	0	0
41	331	S & I - North Plant	0	0	0	0	0	0	0	0
42	331	S & I-Central 1 & 2	0	0	0	0	0	0	0	0
43	331	S & I-Central 3	0	0	0	0	0	0	0	0
44	331	S & I-South Plant	0	0	0	0	0	0	0	0
45	331	S & I-Meramac	0	0	0	0	0	0	0	0
46	332	WT Equip Non-Media	0	0	0	0	0	0	0	0
47	332	WT Equip-North Plant	0	0	0	0	0	0	0	0
48	332	WT Equip-Central 1 & 2	0	0	0	0	0	0	0	0
49	332	WT Equip-Central 3	0	0	0	0	0	0	0	0
50	332	WT Equip-South Plant	0	0	0	0	0	0	0	0
51	332	WT Equip-Meramac	0	0	0	0	0	0	0	0
52	332	Other P/E Hand Equipment	0	0	0	0	0	0	0	0
53	332.4	Equipment Filter Media	0	0	0	0	0	0	0	0
54		Total Water Treatment Plant	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
55		Transmission & Distribution								
56	340	Land & Land Rights	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
57	341	Structures & Improvements	0	0	0	0	0	0	0	0
58	341.63	S & I-Spec Cross	0	0	0	0	0	0	0	0
59	342	Distr. Res. & Standpipes	0	0	0	0	0	0	0	0
60	342	Rsvr & Standpipe-Elev	0	0	0	0	0	0	0	0
61	342	Rsvr & Standpipe-Ground	0	0	0	0	0	0	0	0
62	343	T & D Mains (Not Classified)	0	0	0	0	0	0	0	0
63	343.1	T & D Mains - 4" & Less	0	0	0	0	0	0	0	0
64	343.1	T & D Mains AC 4 (STL)	0	0	0	0	0	0	0	0
65	343.1	T & D Mains Galv 1 (STL)	0	0	0	0	0	0	0	0
66	343.2	T & D Mains - 6" to 8"	(0)	(0)	(2)	(0)	(0)	(0)	(0)	(0)
67	343.2	CI-10" & Smaller-1900-1928	0	0	0	0	0	0	0	0
68	343.2	CI-10" & Smaller 1929-1956	0	0	0	0	0	0	0	0
69	343.2	CI-10" & Smaller-1957-1993	0	0	0	0	0	0	0	0
70	343.2	T & D Mains - DI 6-8 (STL)	0	0	0	0	0	0	0	0
71	343.2	T & D Mains - DI 6-10" (TN)	0	0	0	0	0	0	0	0
72	343.2	T & D Mains - PL 6-8" (STL)	0	0	0	0	0	0	0	0
73	343.3	T & D Mains - 10" to 16"	11	22	209	1	3	1	0	1
74	343.3	T & D Mains - 18" & Greater	0	0	0	0	0	0	0	0
75	343.3	CI-12" (STL)	0	0	0	0	0	0	0	0
76	343.3	CI-16" (STL)	0	0	0	0	0	0	0	0
77	343.3	T & D Mains - DI 12 (STL)	0	0	0	0	0	0	0	0
78	343.3	T & D Mains - DI 16 & Greater (STL)	0	0	0	0	0	0	0	0
79	343.3	T & D Mains - LJ 20 (STL)	0	0	0	0	0	0	0	0

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Corporate Depreciation Expense and Distribution

Line	A/C No. (A)	Plant Title (B)	Corporate Distribution: St. Charles (K)	St. Joseph (L)	St. Louis County Water (M)	Warren County Water (N)	Warrensburg (O)	Cedar Hill Sewer (P)	Parkville Sewer (Q)	Warren County Sewer (R)
80	343.3	T & D Mains - PL 12 (STL)	0	0	0	0	0	0	0	0
81	344	Fire Mains	0	0	0	0	0	0	0	0
82	345	Services	0	0	0	0	0	0	0	0
83	346.1	Meters-Bronze Case	0	0	0	0	0	0	0	0
84	346.2	Meters-Plastic Case	0	0	0	0	0	0	0	0
85	346.3	Meters-Other	0	0	0	0	0	0	0	0
86	346.3	Meters-Remote (ARB's)	0	0	0	0	0	0	0	0
87	347.1	Meter Install	0	0	0	0	0	0	0	0
88	347.2	Meter Install-Other	0	0	0	0	0	0	0	0
89	348	Hydrants	0	0	0	0	0	0	0	0
90	349	Other T&D Plant	0	0	0	0	0	0	0	0
91		Total Transmission & Distribution	$ 11	$ 22	$ 207	$ 1	$ 3	$ 1	$ 0	$ 1
92		Sewer Plant								
93	351.0	Structures & Improvements	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
94	352.1	Collection Sewers Forced	0	0	0	0	0	0	0	0
95	352.2	Collecting Mains	0	0	0	0	0	0	0	0
96	352.2	Collecting Mains Other	0	0	0	0	0	0	0	0
97	353.0	Service to Customers	0	0	0	0	0	0	0	0
98	363.0	Electric Pumping Equipment	0	0	0	0	0	0	0	0
99	370.1	Land & Land Rights	0	0	0	0	0	0	0	0
100	372	T&D Equipment	0	0	0	0	0	0	0	0
101	372.0	T&D Equipment Influent Lift	0	0	0	0	0	0	0	0
102	374	Outfall Sewer Lines	0	0	0	0	0	0	0	0
103		Total Sewer Plant	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
104		General Plant								
105	389	Land & Land Rights	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
106	390	S&I-Store, Shop & Garage	0	0	0	0	0	0	0	0
107	390.1	S & I-Offices	0	0	0	0	0	0	0	0
108	390.1	S & I-Leasehold	0	0	0	0	0	0	0	0
109	390.1	S & I-Leasehold - SCADA	0	0	0	0	0	0	0	0
110	390.3	S&I-Misc	0	0	0	0	0	0	0	0
111	391	Office Furniture and Equipment	1,203	2,339	22,221	74	368	75	4	59
112	391.2	Computers & Peripheral Equipment	13,210	25,689	244,017	811	4,043	829	45	646
113	391.25	Computer Software	34,650	67,381	640,053	2,126	10,604	2,174	119	1,694
114	391.26	Computer Software Personal	672	1,307	12,414	41	206	42	2	33
115	391.3	Data Handling Equipment	0	0	0	0	0	0	0	0
116	391.3	Other Office Equipment	38	74	699	2	12	2	0	2
117	392.11	Trans Equipment-Lt Duty Trucks	0	0	0	0	0	0	0	0
118	392.12	Trans Equipment-Hvy Duty Trucks	0	0	0	0	0	0	0	0
119	392.2	Trans Equipment-Autos	0	0	0	0	0	0	0	0
120	392.3	Trans Equipment Other	0	0	0	0	0	0	0	0
121	393	Stores Equipment	0	0	0	0	0	0	0	0

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Corporate Depreciation Expense and Distribution

Line	A/C No. (A)	Plant Title (B)	Corporate Distribution: St. Charles (K)	St. Joseph (L)	St. Louis County Water (M)	Warren County Water (N)	Warrensburg (O)	Cedar Hill Sewer (P)	Parkville Sewer (Q)	Warren County Sewer (R)
122	394	Tools, Shop & Garage Equipment	33	64	610	2	10	2	0	2
123	394	Tools, Shop & Garage Equip Other	0	0	0	0	0	0	0	0
124	395	Laboratory Equipment	0	0	0	0	0	0	0	0
125	395	Laboratory Equipment Other	0	0	0	0	0	0	0	0
126	396	Power Operated Equipment	0	0	0	0	0	0	0	0
127	397	Comm Equipment-Non-Tele	78	152	1,441	5	24	5	0	0
128	397.2	Comm Equipment-Tele	93	181	1,721	6	29	6	0	4
129	398	Miscellaneous	22	42	399	1	7	1	0	5
130	399	Other Tangible Property	0	0	0	0	0	0	0	1
131		Total General Plant	$ 49,999	$ 97,228	$ 923,574	$ 3,068	$ 15,301	$ 3,137	$ 172	$ 2,445
132		**Total Plant In Service**	$ 50,010	$ 97,250	$ 923,788	$ 3,069	$ 15,305	$ 3,137	$ 172	$ 2,445

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Corporate Income Statement and Distribution

		Corporate				Corporate Distribution				
Line	Description	Test Year Ending 6/30/2006 Direct Charges	Adjustment Amount	Adjustment No.	Test Year As Adjusted (B)+(C)+(D)	Brunswick	Jefferson City	Joplin	Mexico	Parkville Water
	(A)	(B)	(C)	(D)	(F)	(G)	(H)	(I)	(J)	(K)
1	Operating Revenues:									
2	Residential Revenue	$ 0	$ 0	S-1	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
3	Commercial Revenue	35	0	S-2	35	0	1	2	0	0
4	Industrial Revenue	0	0	S-3	0	0	0	0	0	0
5	Private Fire	0	0	S-4	0	0	0	0	0	0
6	Public Fire	0	0	S-5	0	0	0	0	0	0
7	Public Authorities	0	0	S-6	0	0	0	0	0	0
8	Sales For Resale	0	0	S-7	0	0	0	0	0	0
9	Other Revenue	65,328	137,449	S-8	202,777	210	4,653	10,436	2,164	2,406
10	Total Revenues	$ 65,363	$ 137,449		$ 202,812	$ 210	$ 4,654	$ 10,438	$ 2,164	$ 2,406
11	Operating Expenses:									
12	Operation & Maintenance:									
13	Source of Supply	277	382	S-9	659	1	15	34	7	8
14	Pumping	(165,582)	3,451	S-10	(162,131)	(168)	(3,720)	(8,344)	(1,730)	(1,924)
15	Water Treatment	2,494	(1,078)	S-11	1,416	1	62	94	13	20
16	Transmission & Distribution	6,805	0	S-12	6,805	0	0	1	0	0
17	Customer Accounts	3,693,904	0	S-13	3,693,904	4,854	107,728	241,343	50,053	55,660
18	Administrative & General	48,526,831	(12,799,439)	S-14	35,727,392	212,233	1,160,377	2,429,834	491,413	421,395
19	Total O & M Expense	$ 52,064,729	$ (12,796,685)		$ 39,268,044	$ 216,922	$ 1,264,462	$ 2,662,961	$ 539,757	$ 475,159
20	Other Operating Expenses:									
21	Depreciation - Plant	981,527	275,732	S-15	1,257,259	6,819	40,354	84,698	16,535	13,685
22	Amortization	6,612	0	S-16	6,612	158	0	1,969	384	318
23	Taxes Other Than Income	1,596,075	163,219	S-17	1,759,294	2,631	43,102	92,474	27,778	35,228
24	Total Other Operating Expense	$ 2,584,214	$ 438,951		$ 3,023,165	$ 9,608	$ 83,455	$ 179,141	$ 44,698	$ 49,231
25	Total Operating Expenses	54,648,943	(12,357,733)		42,291,210	226,530	1,347,917	2,842,102	584,455	524,390
26	Net Income Before Income Taxes	$ (54,583,580)	$ 12,495,182		$ (42,088,398)	$ (226,320)	$ (1,343,263)	$ (2,831,664)	$ (582,291)	$ (521,984)
27	Income Taxes:									
28	Current Income Tax	$ 3,632,393	$ 0	S-18	$ 3,632,393	$ (86,189)	(60,960)	(369,017)	28,742	102,537
29	Deferred Income Tax:									
30	Deferred Income Tax Expense	6,635,382	0	S-19	6,635,382	(47,047)	75,942	110,746	41,127	98,386
31	ITC Amortization	(28,488)	0	S-20	(28,488)	0	0	(8,297)	0	0
32	Total Income Taxes	$ 10,239,287	$ 0		$ 10,239,287	$ (133,236)	$ 14,981	$ (266,567)	$ 69,869	$ 200,923
33	Net Operating Income	$ (64,822,867)	$ 12,495,182		$ (52,327,685)	$ (93,084)	$ (1,358,244)	$ (2,565,097)	$ (652,160)	$ (722,906)

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Corporate Income Statement and Distribution

Line	Description	Corporate Distribution							
		St. Charles	St. Joseph	St. Louis County Water	Warren County Water	Warrensburg	Cedar Hill Sewer	Parkville Sewer	Warren County Sewer
	(A)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)
1	Operating Revenues:								
2	Residential Revenue	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
3	Commercial Revenue	2	2	26	0	1	0	0	0
4	Industrial Revenue	0	0	0	0	0	0	0	0
5	Private Fire	0	0	0	0	0	0	0	0
6	Public Fire	0	0	0	0	0	0	0	0
7	Public Authorities	0	0	0	0	0	0	0	0
8	Sales For Resale	0	0	0	0	0	0	0	0
9	Other Revenue	12,848	14,203	152,248	168	2,997	240	44	159
10	Total Revenues	$ 12,851	$ 14,206	$ 152,275	$ 168	$ 2,997	$ 240	$ 44	$ 159
11	Operating Expenses:								
12	Operation & Maintenance:								
13	Source of Supply	42	46	495	1	10	1	0	1
14	Pumping	(10,273)	(11,356)	(121,731)	(135)	(2,396)	(192)	(35)	(127)
15	Water Treatment	0	158	1,062	0	6	0	0	0
16	Transmission & Distribution	1	1	6,802	0	0	0	0	0
17	Customer Accounts	297,213	328,544	2,525,085	3,890	69,292	5,552	1,023	3,667
18	Administrative & General	1,408,607	2,760,568	26,122,658	96,104	462,122	88,367	4,833	68,881
19	Total O & M Expense	$ 1,695,589	$ 3,077,962	$ 28,534,371	$ 99,860	$ 529,034	$ 93,727	$ 5,821	$ 72,422
20	Other Operating Expenses:								
21	Depreciation - Plant	50,010	97,250	923,780	3,069	15,305	3,137	172	2,445
22	Amortization	1,162	2,260	0	0	356	0	4	0
23	Taxes Other Than Income	102,139	165,760	1,259,401	1,526	28,177	300	28	749
24	Total Other Operating Expense	$ 153,312	$ 265,270	$ 2,183,182	$ 4,595	$ 43,837	$ 3,437	$ 204	$ 3,195
25	Total Operating Expenses	1,848,900	3,343,232	30,717,552	104,455	572,871	97,164	6,024	75,617
26	Net Income Before Income Taxes	$ (1,836,050)	$ (3,329,026)	$ (30,565,277)	$ (104,287)	$ (569,874)	$ (96,924)	$ (5,980)	$ (75,458)
27	Income Taxes:								
28	Current Income Tax	557,534	92,704	3,368,562	(31,156)	66,940	3,939	(1,093)	(40,151)
29	Deferred Income Tax:								
30	Deferred Income Tax Expense	(84,532)	1,082,576	5,375,984	(10,831)	66,117	(24,152)	530	(49,463)
31	ITC Amortization	0	(20,191)	0	0	0	0	0	0
32	Total Income Taxes	$ 473,002	$ 1,155,088	$ 8,744,546	$ (41,987)	$ 133,057	$ (20,212)	$ (563)	$ (89,614)
33	**Net Operating Income**	$ (2,309,052)	$ (4,484,114)	$ (39,309,824)	$ (62,299)	$ (702,930)	$ (76,712)	$ (5,417)	$ 14,156