Exhibit No.:
Issue: Staff Accounting Schedules
Witness: MoPSC Auditors
Sponsoring Party: MoPSC Staff
Type of Exhibit: Direct
Case No.: WR-2007-0216
Date Testimony Prepared: June 5, 2007

MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

STAFF ACCOUNTING SCHEDULES

DIRECT

MISSOURI-AMERICAN WATER COMPANY

CASE NO. WR-2007-0216

Staff Exhibit No. 28
Case No(s). WR-2007-0216
Date 8-14-07 Rptr KF

Jefferson City, Missouri
June 2007

STAFF-28

TOTAL COMPANY

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

Revenue Requirement

Line	(A)		Total Company 8.60% Equity Return (B)	9.10% Equity Return (C)	9.60% Equity Return (D)
1	Net Original Cost Rate Base	(From Accounting Schedule 2)	$ 563,956,775	$ 563,956,775	$ 563,956,775
2	Rate of Return		6.26%	6.40%	6.54%
3	Net Operating Income Requirement		$ 35,303,694	$ 36,093,234	$ 36,882,773
4	Net Operating Income Available	(From Accounting Schedule 9)	33,840,189	33,840,189	33,840,189
5	Additional Net Operating Income Requirement		$ 1,463,505	$ 2,253,044	$ 3,042,584
6	Income Tax Requirement:	(From Accounting Schedule 11)			
7	Required Current Income Tax		$ 10,517,711	$ 11,009,655	$ 11,501,598
8	Test Year Current Income Tax		9,605,834	9,605,834	9,605,834
9	Additional Current Income Tax Requirement		$ 911,877	$ 1,403,821	$ 1,895,764
10	Additional Gross Revenue Requirement Before Allowances		$ 2,375,381	$ 3,656,865	$ 4,938,348
11	Allowance for True-up		$ 6,733,791	$ 6,733,791	$ 6,733,791
12	**Additional Gross Revenue Requirement**		**$ 9,109,172**	**$ 10,390,656**	**$ 11,672,139**
13	Adjusted Revenue at Current Rates	(From Accounting Schedule 9)	$ 167,198,797	$ 167,198,797	$ 167,198,797
14	Total Gross Revenue Requirement		$ 176,307,969	$ 177,589,453	$ 178,870,936

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

Rate Base

Line	Description (A)			Total Company Direct Assigned (B)		Corporate Distribution (C)		Total (D)
1	Plant in Service	(From Accounting Schedule 3)	$	1,116,210,606	$	10,025,685	$	1,126,236,291
2	Less:							0
3	Accumulated Depreciation Reserve	(From Accounting Schedule 5)		294,500,886		3,132,307		297,633,193
4	Accumulated Amortization Reserve					0		0
5	Net Plant in Service		$	821,709,720	$	6,893,378	$	828,603,098
6	Add:							
7	Cash Working Capital	(From Accounting Schedule 8)	$	3,313,433	$		$	3,313,433
8	Materials and Supplies			3,354,824		18,526		3,373,350
9	Prepayments			0		687,420		687,420
10	Deferred OPEB Asset			0		950,190		950,190
11	Other			0		0		0
12	Other			0		0		0
13	Other			0		0		0
14	Total Additions to Net Plant in Service		$	6,668,257	$	1,656,136	$	8,324,393
15	Deduct:							
16	Interest Offset	(From Accounting Schedule 8)	$	2,307,533	$		$	2,307,533
17	Federal Income Tax Offset	(From Accounting Schedule 8)		(394,205)				(394,205)
18	State Income Tax Offset	(From Accounting Schedule 8)		23,905				23,905
19	Contributions In Aid of Construction:			132,847,245		0		132,847,245
20	Customer Advances			62,885,846		(3,423)		62,882,423
21	Customer Deposits			0		0		0
22	Pre-71 ITC			51,839		(16,635)		35,204
23	Deferred Income Taxes			0		65,038,249		65,038,249
24	Accrued Pension Liability			229,325		10,001,036		10,230,361
25	Other			0		0		0
26	Other			0		0		0
27	Other			0		0		0
28	Total Deductions to Net Plant in Service		$	197,951,488	$	75,019,227	$	272,970,715
29	**Total Rate Base**		**$**	**630,426,489**	**$**	**(66,469,714)**	**$**	**563,956,775**

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

Plant In Service

Total Company

Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
1		Intangible					
2	301	Organization	$ (2,719)	$ 0	P-1	$ 181,865	$ 179,146
3	302	Franchise & Consents	39,650	0	P-2	0	39,650
4	303	Miscellaneous Intangible	55,550	0	P-3	284,735	340,285
5		Total Intangible	$ 92,481	$ 0		$ 466,600	$ 559,081
6		Source of Supply					
7	310	Land & Land Rights	$ 1,707,294	$ 0	P-4	$ 0	$ 1,707,294
8	311	Structures & Improvements	10,604,137	0	P-5	0	10,604,137
9	312	Collecting & Impounding Res	111,066	0	P-6	0	111,066
10	313	Lake, River & Other Intakes	447,399	0	P-7	0	447,399
11	314	Wells & Springs	6,659,423	(350,000)	P-8	0	6,309,423
12	315	Infiltration Galleries & Tunnels	1,804	0	P-9	0	1,804
13	316	Supply Mains	10,960,950	0	P-9	0	10,960,950
14	316	Supply Mains-North Plant	245,687	0	P-10	0	245,687
15	316	Supply Mains-Central Plant	3,929,522	0	P-11	0	3,929,522
16	316	Supply Mains-South Plant	337,448	0	P-12	0	337,448
17	316	Supply Mains-Meramec Plant	1,313,864	0	P-13	0	1,313,864
18	317	Other Source of Supply Plant	1,730	0	P-14	0	1,730
19		Total Source of Supply	$ 36,320,324	$ (350,000)		$ 0	$ 35,970,324
20		Pumping					
21	320	Land & Land Rights	$ 367,015	$ 0	P-15	$ 0	$ 367,015
22	321	S & I-Plant	7,919,481	0	P-16	0	7,919,481
23	321.1	S & I-Pumps (STL)	4,848,057	0	P-17	0	4,848,057
24	321.2	S & I-Boosters	2,718,024	0	P-18	0	2,718,024
25	322	Boiler Equipment	348	0	P-19	0	348
26	323	Other Power Prod. Equip.	332,106	0	P-20	0	332,106
27	324	Steam Pumping Equipment	6,907	0	P-21	0	6,907
28	325.1	Electric Pumping Equipment	13,777,899	0	P-22	0	13,777,899
29	325.2	Pumping Equipment-Pre '46	874,158	0	P-23	0	874,158
30	325.3	Pumping Equipment-Post '46	25,323,220	0	P-24	0	25,323,220
31	325	Pumping Equipment-Booster	1,493,074	0	P-25	0	1,493,074
32	326	Diesel Pumping Equipment	145,006	0	P-26	0	145,006
33	326	Dsl Pump Equip-Stratman	207,946	0	P-27	0	207,946
34	326	Dsl Pump Equip-Central Plant	1,698,803	0	P-28	0	1,698,803
35	327	Pump Equip Hydraulic	81,548	0	P-29	0	81,548
36	328	Other Pumping Equipment	501,764	0	P-30	0	501,764
37		Total Pumping	$ 60,295,356	$ 0		$ 0	$ 60,295,356
38		Water Treatment Plant					
39	330	Land & Land Rights	$ 1,455,587	$ 0	P-31	$ 0	$ 1,455,587
40	331	Structures & Improvements	33,406,424	0	P-32	0	33,406,424
41	331	S & I - North Plant	5,897,100	0	P-33	0	5,897,100
42	331	S & I-Central 1 & 2	2,679,748	0	P-34	0	2,679,748
43	331	S & I-Central 3	21,452,569	0	P-35	0	21,452,569
44	331	S & I-South Plant	2,375,351	0	P-36	0	2,375,351
45	331	S & I-Meramac	9,171,169	0	P-37	0	9,171,169
46	332	WT Equip Non-Media	36,268,103	0	P-38	0	36,268,103
47	332	WT Equip-North Plant	7,179,235	0	P-39	0	7,179,235
48	332	WT Equip-Central 1 & 2	2,256,219	0	P-40	0	2,256,219
49	332	WT Equip-Central 3	21,805,467	0	P-41	0	21,805,467

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

Plant In Service

Total Company

Line	A/C No (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
50	332	WT Equip-South Plant	2,628,630	0	P-42	0	2,628,630
51	332	WT Equip-Meramac	7,355,932	0	P-43	0	7,355,932
52	332	Other P/E Hand Equipment	1,481,666	0	P-44	0	1,481,666
53	332.4	Equipment Filter Media	1,077,545	0	P-45	0	1,077,545
54		Total Water Treatment Plant	$ 156,490,745	$ 0		$ 0	$ 156,490,745
55		Transmission & Distribution					
56	340	Land & Land Rights	$ 4,728,291	$ 0	P-46	$ 0	$ 4,728,291
57	341	Structures & Improvements	6,974,157	0	P-47	0	6,974,157
58	341.63	S & I-Spec Cross	267,357	0	P-48	0	267,357
59	342	Distr. Res. & Standpipes	7,603,095	0	P-49	0	7,603,095
60	342	Rsvr & Standpipe-Elev	5,869,922	0	P-50	0	5,869,922
61	342	Rsvr & Standpipe-Ground	10,591,293	0	P-51	0	10,591,293
62	343	T & D Mains (Not Classified)	33,101,975	0	P-52	0	33,101,975
63	343.1	T & D Mains - 4" & Less	4,024,296	0	P-53	0	4,024,296
64	343.1	T & D Mains AC 4 (STL)	2,827,541	0	P-54	0	2,827,541
65	343.1	T & D Mains Galv 1 (STL)	50,188	0	P-55	0	50,188
66	343.2	T & D Mains - 6" to 8"	43,385,008	0	P-56	0	43,385,008
67	343.2	CI-10" & Smaller-1900-1928	2,800,809	0	P-57	0	2,800,809
68	343.2	CI-10" & Smaller 1929-1956	17,273,037	0	P-58	0	17,273,037
69	343.2	CI-10" & Smaller-1957-1993	53,099,538	0	P-59	0	53,099,538
70	343.2	T & D Mains - DI 6-8 (STL)	242,693,826	0	P-60	0	242,693,826
71	343.2	T & D Mains - DI 6-10" (TN)	7,101	0	P-61	0	7,101
72	343.2	T & D Mains - PL 6-8" (STL)	666,787	0	P-62	0	666,787
73	343.3	T & D Mains - 10" to 16"	46,077,117	0	P-63	0	46,077,117
74	343.3	T & D Mains - 18" & Greater	13,651,081	0	P-64	0	13,651,081
75	343.3	CI-12" (STL)	13,026,543	0	P-65	0	13,026,543
76	343.3	CI-16" (STL)	19,124,068	0	P-66	0	19,124,068
77	343.3	T & D Mains - DI 12 (STL)	59,333,118	0	P-66	0	59,333,118
78	343.3	T & D Mains - DI 16 & Greater (STL)	106,941,041	0	P-67	0	106,941,041
79	343.3	T & D Mains - LJ 20 (STL)	4,499,594	0	P-68	0	4,499,594
80	343.3	T & D Mains - PL 12 (STL)	274,277	0	P-69	0	274,277
81	344	Fire Mains	529,359	0	P-70	0	529,359
82	345	Services	23,175,266	0	P-71	0	23,175,266
83	346.1	Meters-Bronze Case	5,656,199	0	P-72	0	5,656,199
84	346.2	Meters-Plastic Case	90,711	0	P-73	0	90,711
85	346.3	Meters-Other	20,627,427	0	P-74	0	20,627,427
86	346.3	Meters-Remote (ARB's)	4,192,376	0	P-75	0	4,192,376
87	347.1	Meter Install	16,108,748	0	P-76	0	16,108,748
88	347.2	Meter Install-Other	9,622,440	0	P-77	0	9,622,440
89	348	Hydrants	48,675,649	0	P-78	0	48,675,649
90	349	Other T&D Plant	35,406	0	P-79	0	35,406
91		Total Transmission & Distribution	$ 827,604,641	$ 0		$ 0	$ 827,604,641

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

Plant In Service

Total Company

Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
92		Sewer Plant					
93	351	Structures & Improvements	$ 44,004	$ 0	P-80	$ 0	$ 44,004
94	352.1	Collection Sewers Forced	13,401	0	P-81	0	13,401
95	352.2	Collecting Mains	446,412	0	P-82	0	446,412
96	352.2	Collecting Mains Other	70,768	0	P-83	0	70,768
97	353	Service to Customers	49,429	0	P-84	0	49,429
98	363	Electric Pumping Equipment	12,173	0	P-85	0	12,173
99	370.1	Land & Land Rights	9,300	0	P-86	0	9,300
100	372	T&D Equipment	865,495	0	P-87	0	865,495
101	372	T&D Equipment Influent Lift	151,845	0	P-88	0	151,845
102	374	Outfall Sewer Lines	33,433	0	P-89	0	33,433
103		Total Sewer Plant	$ 1,696,260	$ 0		$ 0	$ 1,696,260
104		General Plant					
105	389	Land & Land Rights	$ 20,431	$ 0	P-90	$ 0	$ 20,431
106	390	S&I-Store, Shop & Garage	600,046	0	P-91	0	600,046
107	390.1	S & I-Offices	905,852	0	P-92	0	905,852
108	390.1	S & I-Leasehold	5,796	0	P-93	0	5,796
109	390.1	S & I-Leasehold - SCADA	339,728	0	P-94	0	339,728
110	390.3	S&I-Misc	3,695,334	0	P-95	0	3,695,334
111	391	Office Furniture and Equipment	8,199,730	(6,489,353)	P-96	756,081	2,466,458
112	391.2	Computers & Peripheral Equipment	3,315,582	0	P-97	2,317,835	5,633,417
113	391.25	Computer Software	2,727,516	0	P-98	6,097,057	8,824,573
114	391.26	Computer Software Personal	133,438	0	P-99	118,229	251,667
115	391.3	Data Handling Equipment	342,896	0	P-100	0	342,896
116	391.3	Other Office Equipment	425,269	0	P-101	14,253	439,522
117	392.11	Trans Equipment-Lt Duty Trucks	745,616	0	P-102	40,649	786,265
118	392.12	Trans Equipment-Hvy Duty Trucks	4,163,904	0	P-103	0	4,163,904
119	392.2	Trans Equipment-Autos	388,346	0	P-104	150,172	538,518
120	392.3	Trans Equipment Other	78,242	0	P-105	0	78,242
121	393	Stores Equipment	333,911	0	P-106	0	333,911
122	394	Tools, Shop & Garage Equipment	2,768,244	0	P-107	16,591	2,784,835
123	394	Tools, Shop & Garage Equip Other	3,934,335	0	P-108	0	3,934,335
124	395	Laboratory Equipment	1,744,429	0	P-109	0	1,744,429
125	395	Laboratory Equipment Other	285,859	0	P-110	0	285,859
126	396	Power Operated Equipment	1,226,159	0	P-111	0	1,226,159
127	397	Comm Equipment-Non-Tele	1,339,917	0	P-112	2,252	1,342,169
128	397.2	Comm Equipment-Tele	98,289	0	P-113	35,107	133,396
129	398	Miscellaneous	1,804,208	0	P-114	10,859	1,815,067
130	399	Other Tangible Property	927,075	0	P-115	0	927,075
131		Total General Plant	$ 40,550,152	$ (6,489,353)		$ 9,559,085	$ 43,619,884
132		**Total Plant In Service**	**$ 1,123,049,959**	**$ (6,839,353)**		**$ 10,025,685**	**$ 1,126,236,291**

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

Adjmt No	Description			Total Company Adjustment Amount	Total Company Total Adjustment
A/C	301	Organization	P-1		$ 0
1				$ 0	
2				0	
A/C	302	Franchise & Consents	P-2		$ 0
1				$ 0	
2				0	
A/C	303	Miscellaneous Intangible	P-3		$ 0
1				$ 0	
2				0	
A/C	310	Land & Land Rights	P-4		$ 0
1				$ 0	
2				0	
A/C	311	Structures & Improvements	P-5		$ 0
1				$ 0	
2				0	
A/C	312	Collecting & Impounding Res	P-6		$ 0
1				$ 0	
2				0	
A/C	313	Lake, River & Other Intakes	P-7		$ 0
1				$ 0	
2				0	
A/C	314	Wells & Springs	P-8		$ (350,000)
1	To Disallow Investment of Elevated Storage Tank for Future Growth (Merceil)			$ (350,000)	
2				0	
A/C	315	Infiltration Galleries & Tunnels	P-9		$ 0
1				$ 0	
2				0	
A/C	316	Supply Mains	P-9		$ 0
1				$ 0	
2				0	
A/C	316	Supply Mains-North Plant	P-10		$ 0
1				$ 0	
2				0	

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

Adjmt No.	Description			Total Company Adjustment Amount	Total Company Total Adjustment
A/C	372	T&D Equipment	P-87		$ 0
1				$ 0	
2				0	
A/C	372.0	T&D Equipment Influent Lift	P-88		$ 0
1				$ 0	
2				0	
A/C	374	Outfall Sewer Lines	P-89		$ 0
1				$ 0	
2				0	
A/C	389.1	Land & Land Rights	P-90		$ 0
1				$ 0	
2				0	
A/C	390	S&I-Store, Shop & Garage	P-91		$ 0
1				$ 0	
2				0	
A/C	390.1	S & I-Offices	P-92		$ 0
1				$ 0	
2				0	
A/C	390.1	S & I-Leasehold	P-93		$ 0
1				$ 0	
2				0	
A/C	390.1	S & I-Leasehold - SCADA	P-94		$ 0
1				$ 0	
2				0	
A/C	390.3	S&I-Misc	P-95		$ 0
1				$ 0	
2				0	
A/C	391	Office Furniture and Equipment	P-96		$ (6,489,353)
1	To Capitalize Cost			$ 0	
2	To Remove Transition Cost - SSU			(4,488,827)	
3	To Remove Transition Cost - Alton Call Center			(2,000,526)	
4					
A/C	391.2	Computers & Peripheral Equipment	P-97		$ 0
1				$ 0	
2				0	

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

Depreciation Reserve

Line	A/C No (A)	Plant Title (B)	Balance 12/31/2006 (C)	Total Company Adjustments Amount (D)	Adjustments No (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
1		Intangible					
2	301	Organization	$ (25,007)	$ 0	R-1	$ 0	$ (25,007)
3	302	Franchise & Consents	0	0	R-2	0	0
4	303	Miscellaneous Intangible	306,586	0	R-3	341,659	648,245
5		Total Intangible	$ 281,579	$ 0		$ 341,659	$ 623,238
6		Source of Supply					
7	310	Land & Land Rights	$ 0	$ 0	R-4	$ 0	$ 0
8	311	Structures & Improvements	3,024,015	0	R-5	0	3,024,015
9	312	Collecting & Impounding Res	82,977	0	R-6	0	82,977
10	313	Lake, River & Other Intakes	(594,244)	0	R-7	0	(594,244)
11	314	Wells & Springs	940,484	0	R-8	0	940,484
12	315	Infiltration Galleries & Tunnels	0	0	R-9	0	0
13	316	Supply Mains	1,432,221	0	R-9	0	1,432,221
14	316	Supply Mains-North Plant	163,802	0	R-10	0	163,802
15	316	Supply Mains-Central Plant	1,877,888	0	R-11	0	1,877,888
16	316	Supply Mains-South Plant	326,233	0	R-12	0	326,233
17	316	Supply Mains-Meramec Plant	684,894	0	R-13	0	684,894
18	317	Other Source of Supply Plant	0	0	R-14	0	0
19		Total Source of Supply	$ 7,938,270	$ 0		$ 0	$ 7,938,270
20		Pumping					
21	320	Land & Land Rights	$ 0	$ 0	R-15	$ 0	$ 0
22	321	S & I-Plant	900,357	0	R-16	0	900,357
23	321.1	S & I-Pumps (STL)	2,429,373	0	R-17	0	2,429,373
24	321.2	S & I-Boosters	775,506	0	R-18	0	775,506
25	322	Boiler Equipment	0	0	R-19	0	0
26	323	Other Power Prod. Equip.	68,518	0	R-20	0	68,518
27	324	Steam Pumping Equipment	0	0	R-21	0	0
28	325.1	Electric Pumping Equipment	2,519,381	0	R-22	0	2,519,381
29	325.2	Pumping Equipment-Pre '46	19,627	0	R-23	0	19,627
30	325.3	Pumping Equipment-Post '46	12,754,971	0	R-24	0	12,754,971
31	325	Pumping Equipment-Booster	1,734,431	0	R-25	0	1,734,431
32	326	Diesel Pumping Equipment	30,680	0	R-26	0	30,680
33	326	Dsl Pump Equip-Stratman	16,837	0	R-27	0	16,837
34	326	Dsl Pump Equip-Central Plant	1,209,035	0	R-28	0	1,209,035
35	327	Pump Equip Hydraulic	0	0	R-29	0	0
36	328	Other Pumping Equipment	131,752	0	R-30	0	131,752
37		Total Pumping	$ 22,590,468	$ 0		$ 0	$ 22,590,468
38		Water Treatment Plant					
39	330	Land & Land Rights	$ 0	$ 0	R-31	$ 0	$ 0
40	331	Structures & Improvements	4,706,817	0	R-32	0	4,706,817
41	331	S & I - North Plant	2,312,100	0	R-33	0	2,312,100
42	331	S & I-Central 1 & 2	2,152,626	0	R-34	0	2,152,626
43	331	S & I-Central 3	10,173,666	0	R-35	0	10,173,666
44	331	S & I-South Plant	1,240,837	0	R-36	0	1,240,837
45	331	S & I-Meramac	4,056,295	0	R-37	0	4,056,295
46	332	WT Equip Non-Media	8,265,286	0	R-38	0	8,265,286
47	332	WT Equip-North Plant	3,794,263	0	R-39	0	3,794,263

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

Depreciation Reserve

Line	A/C No. (A)	Plant Title (B)	Total Company Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
48	332	WT Equip-Central 1 & 2	2,208,159	0	R-40	0	2,208,159
49	332	WT Equip-Central 3	9,354,009	0	R-41	0	9,354,009
50	332	WT Equip-South Plant	1,959,452	0	R-42	0	1,959,452
51	332	WT Equip-Meramac	4,291,035	0	R-43	0	4,291,035
52	332	Other P/E Hand Equipment	79,969	0	R-44	0	79,969
53	332.4	Equipment Filter Media	16,370	0	R-45	0	16,370
54		Total Water Treatment Plant	$ 54,610,884	$ 0		$ 0	$ 54,610,884
55		Transmission & Distribution					
56	340	Land & Land Rights	$ (741,641)	$ 0	R-46	$ 0	$ (741,641)
57	341	Structures & Improvements	2,782,623	0	R-47	0	2,782,623
58	341.63	S & I-Spec Cross	322,127	0	R-48	0	322,127
59	342	Distr. Res. & Standpipes	2,646,035	0	R-49	0	2,646,035
60	342	Rsvr & Standpipe-Elev	997,489	0	R-50	0	997,489
61	342	Rsvr & Standpipe-Ground	4,865,202	0	R-51	0	4,865,202
62	343	T & D Mains (Not Classified)	19,013,899	0	R-52	0	19,013,899
63	343.1	T & D Mains - 4" & Less	41,733	0	R-53	0	41,733
64	343.1	T & D Mains AC 4 (STL)	973,612	0	R-54	0	973,612
65	343.1	T & D Mains Galv 1 (STL)	98,766	0	R-55	0	98,766
66	343.2	T & D Mains - 6" to 8"	1,565,572	0	R-56	0	1,565,572
67	343.2	CI-10" & Smaller-1900-1928	1,401,155	0	R-57	0	1,401,155
68	343.2	CI-10" & Smaller 1929-1956	13,385,805	0	R-58	0	13,385,805
69	343.2	CI-10" & Smaller-1957-1993	32,094,764	0	R-59	0	32,094,764
70	343.2	T & D Mains - DI 6-8 (STL)	33,842,986	0	R-60	0	33,842,986
71	343.2	T & D Mains - DI 6-10" (TN)	4,816	0	R-61	0	4,816
72	343.2	T & D Mains - PL 6-8" (STL)	43,242	0	R-62	0	43,242
73	343.3	T & D Mains - 10" to 16"	1,819,214	0	R-63	0	1,819,214
74	343.3	T & D Mains - 18" & Greater	692,566	0	R-64	0	692,566
75	343.3	CI-12" (STL)	5,374,164	0	R-65	0	5,374,164
76	343.3	CI-16" (STL)	9,277,824	0	R-66	0	9,277,824
77	343.3	T & D Mains - DI 12 (STL)	9,116,906	0	R-66	0	9,116,906
78	343.3	T & D Mains - DI 16 & Greater (STL)	15,046,558	0	R-67	0	15,046,558
79	343.3	T & D Mains - LJ 20 (STL)	1,631,683	0	R-68	0	1,631,683
80	343.3	T & D Mains - PL 12 (STL)	14,185	0	R-69	0	14,185
81	344	Fire Mains	75,208	0	R-70	0	75,208
82	345	Services	5,169,306	0	R-71	0	5,169,306
83	346.1	Meters-Bronze Case	67,667	0	R-72	0	67,667
84	346.2	Meters-Plastic Case	7,927	0	R-73	0	7,927
85	346.3	Meters-Other	7,346,309	0	R-74	0	7,346,309
86	346.3	Meters-Remote (ARB's)	1,740,073	0	R-75	0	1,740,073
87	347.1	Meter Install	3,610,136	0	R-76	0	3,610,136
88	347.2	Meter Install-Other	3,884,965	0	R-77	0	3,884,965
89	348	Hydrants	15,104,420	0	R-78	0	15,104,420
90	349	Other T&D Plant	7,857	0	R-79	0	7,857
91		Total Transmission & Distribution	$ 193,325,153	$ 0		$ 0	$ 193,325,153

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

Depreciation Reserve

Line	A/C No (A)	Plant Title (B)	Balance 12/31/2006 (C)	Total Company Adjustments Amount (D)	Adjustments No (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
92		Sewer Plant					
93	351.0	Structures & Improvements	$ 8,235	$ 0	R-80	$ 0	$ 8,235
94	352.1	Collection Sewers Forced	7,712	0	R-81	0	7,712
95	352.2	Collecting Mains	130,367	0	R-82	0	130,367
96	352.2	Collecting Mains Other	30,528	0	R-83	0	30,528
97	353.0	Service to Customers	32,912	0	R-84	0	32,912
98	363.0	Electric Pumping Equipment	6,434	0	R-85	0	6,434
99	370.1	Land & Land Rights	2,543	0	R-86	0	2,543
100	372	T&D Equipment	192,410	0	R-87	0	192,410
101	372.0	T&D Equipment Influent Lift	19,730	0	R-88	0	19,730
102	374	Outfall Sewer Lines	5,836	0	R-89	0	5,836
103		Total Sewer Plant	$ 436,707	$ 0		$ 0	$ 436,707
104		General Plant					
105	389	Land & Land Rights	$ 0	$ 0	R-90	$ 0	$ 0
106	390	S&I-Store, Shop & Garage	43,016	0	R-91	0	43,016
107	390.1	S & I-Offices	237,568	0	R-92	(161,071)	76,497
108	390.1	S & I-Leasehold	(54,392)	0	R-93	0	(54,392)
109	390.1	S & I-Leasehold - SCADA	238,120	0	R-94	0	238,120
110	390.3	S&I-Misc	1,112,687	0	R-95	0	1,112,687
111	391	Office Furniture and Equipment	2,185,102	(914,350)	R-96	(22,084)	1,248,668
112	391.2	Computers & Peripheral Equipment	398,659	0	R-97	120,171	518,830
113	391.25	Computer Software	512,890	0	R-98	2,600,943	3,113,833
114	391.26	Computer Software Personal	(5,831)	0	R-99	25,234	19,403
115	391.3	Data Handling Equipment	52,012	0	R-100	0	52,012
116	391.3	Other Office Equipment	114,774	0	R-101	8,937	123,711
117	392.11	Trans Equipment-Lt Duty Trucks	1,334,582	0	R-102	62,301	1,396,883
118	392.12	Trans Equipment-Hvy Duty Trucks	3,071,129	0	R-103	0	3,071,129
119	392.2	Trans Equipment-Autos	524,665	0	R-104	122,262	646,927
120	392.3	Trans Equipment Other	325,291	0	R-105	0	325,291
121	393	Stores Equipment	(255,368)	0	R-106	0	(255,368)
122	394	Tools, Shop & Garage Equipment	1,365,249	0	R-107	5,239	1,370,488
123	394	Tools, Shop & Garage Equip Other	1,982,038	0	R-108	0	1,982,038
124	395	Laboratory Equipment	722,287	0	R-109	0	722,287
125	395	Laboratory Equipment Other	197,485	0	R-110	0	197,485
126	396	Power Operated Equipment	869,865	0	R-111	0	869,865
127	397	Comm Equipment-Non-Tele	658,093	0	R-112	11,417	669,510
128	397.2	Comm Equipment-Tele	87,059	0	R-113	14,175	101,234
129	398	Miscellaneous	261,315	0	R-114	3,124	264,439
130	399	Other Tangible Property	244,280	0	R-115	0	244,280
131		Total General Plant	$ 16,222,575	$ (914,350)		$ 2,790,648	$ 18,098,873
132		Not Classified	9,600	0	R-116	0	9,600
133		**Total Depreciation Reserve**	**$ 295,415,236**	**$ (914,350)**		**$ 3,132,307**	**$ 297,633,193**

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

Adjustments To Reserve

Adjmt No.	Description			Total Company Adjustment Amount	Total Adjustment
A/C	390.3	S&I-Misc	R-95		$ 0
1				$ 0	
2				0	
A/C	391	Office Furniture and Equipment	R-96		$ (914,350)
1	To RemoveTransition Cost - SSU			$ (632,476)	
2	To Remove Transition Cost - Alton CC			(281,874)	
3	To Adjust for Capitalized Cost			0	
4					
A/C	391.2	Computers & Peripheral Equipment	R-97		$ 0
1				$ 0	
2				0	
A/C	391.25	Computer Software	R-98		$ 0
1				$ 0	
2				0	
A/C	391.26	Computer Software Personal	R-99		$ 0
1				$ 0	
2				0	
A/C	391.3	Data Handling Equipment	R-100		$ 0
1				$ 0	
2				0	
A/C	391.3	Other Office Equipment	R-101		$ 0
1				$ 0	
2				0	
A/C	392.11	Trans Equipment-Lt Duty Trucks	R-102		$ 0
1				$ 0	
2				0	
A/C	392.12	Trans Equipment-Hvy Duty Trucks	R-103		$ 0
1				$ 0	
2				0	
A/C	392.2	Trans Equipment-Autos	R-104		$ 0
1				$ 0	
2				0	
A/C	392.3	Trans Equipment Other	R-105		$ 0
1				$ 0	
2				0	
A/C	393	Stores Equipment	R-106		$ 0
1				$ 0	

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

Depreciation Expense

					Total Company		
Line	A/C No. (A)	Plant Title (B)	Total Company Plant (C)	Composite Depreciation Rate (D)	District Specific Depreciation (E)	Corporate Depreciation Distribution (F)	Total Company Depreciation (G)
1		Intangible					
2	301	Organization	$ 179,146	0.00%	$ 0	$ 0	$ 0
3	302	Franchise & Consents	39,650	0.00%	0	0	0
4	303	Miscellaneous Intangible	340,285	0.00%	0	0	0
5		Total Intangible	$ 559,081		$ 0	$ 0	$ 0
6		Source of Supply					
7	310	Land & Land Rights	$ 1,707,294	0.00%	$ 0	$ 0	$ 0
8	311	Structures & Improvements	10,604,137	2.45%	259,801	0	259,801
9	312	Collecting & Impounding Res	111,066	1.25%	1,388	0	1,388
10	313	Lake, River & Other Intakes	447,399	1.77%	7,919	0	7,919
11	314	Wells & Springs	6,309,423	1.67%	105,367	0	105,367
12	315	Infiltration Galleries & Tunnels	1,804	1.67%	30	0	30
13	316	Supply Mains	10,960,950	1.60%	175,375	0	175,375
14	316	Supply Mains-North Plant	245,687	1.60%	3,931	0	3,931
15	316	Supply Mains-Central Plant	3,929,522	1.60%	62,872	0	62,872
16	316	Supply Mains-South Plant	337,448	1.60%	5,399	0	5,399
17	316	Supply Mains-Meramec Plant	1,313,864	1.60%	21,022	0	21,022
18	317	Other Source of Supply Plant	1,730	4.00%	69	0	69
19		Total Source of Supply	$ 35,970,324		$ 643,175	$ 0	$ 643,175
20		Pumping					
21	320	Land & Land Rights	$ 367,015	0.00%	$ 0	$ 0	$ 0
22	321	S & I-Plant	7,919,481	1.73%	137,007	0	137,007
23	321.1	S & I-Pumps (STL)	4,848,057	1.73%	83,871	0	83,871
24	321.2	S & I-Boosters	2,718,024	1.73%	47,022	0	47,022
25	322	Boiler Equipment	348	2.00%	7	0	7
26	323	Other Power Prod. Equip.	332,106	2.00%	6,642	0	6,642
27	324	Steam Pumping Equipment	6,907	0.00%	0	0	0
28	325.1	Electric Pumping Equipment	13,777,899	2.44%	336,181	0	336,181
29	325.2	Pumping Equipment-Pre '46	874,158	2.44%	21,329	0	21,329
30	325.3	Pumping Equipment-Post '46	25,323,220	2.44%	617,887	0	617,887
31	325	Pumping Equipment-Booster	1,493,074	2.44%	36,431	0	36,431
32	326	Diesel Pumping Equipment	145,006	2.44%	3,538	0	3,538
33	326	Dsl Pump Equip-Stratman	207,946	2.44%	5,074	0	5,074
34	326	Dsl Pump Equip-Central Plant	1,698,803	2.44%	41,451	0	41,451
35	327	Pump Equip Hydraulic	81,548	2.44%	1,990	0	1,990
36	328	Other Pumping Equipment	501,764	2.44%	12,243	0	12,243
37		Total Pumping	$ 60,295,356		$ 1,350,673	$ 0	$ 1,350,673
38		Water Treatment Plant					
39	330	Land & Land Rights	$ 1,455,587	0.00%	$ 0	$ 0	$ 0
40	331	Structures & Improvements	33,406,424	1.63%	544,525	0	544,525
41	331	S & I - North Plant	5,897,100	1.63%	96,123	0	96,123
42	331	S & I-Central 1 & 2	2,679,748	1.63%	43,680	0	43,680
43	331	S & I-Central 3	21,452,569	1.63%	349,677	0	349,677
44	331	S & I-South Plant	2,375,351	1.63%	38,718	0	38,718
45	331	S & I-Meramac	9,171,169	1.63%	149,490	0	149,490
46	332	WT Equip Non-Media	36,268,103	2.78%	1,008,253	0	1,008,253
47	332	WT Equip-North Plant	7,179,235	2.78%	199,583	0	199,583
48	332	WT Equip-Central 1 & 2	2,256,219	2.78%	62,723	0	62,723
49	332	WT Equip-Central 3	21,805,467	2.78%	606,192	0	606,192
50	332	WT Equip-South Plant	2,628,630	2.78%	73,076	0	73,076
51	332	WT Equip-Meramac	7,355,932	2.78%	204,495	0	204,495
52	332	Other P/E Hand Equipment	1,481,666	3.33%	49,339	0	49,339
53	332.4	Equipment Filter Media	1,077,545	2.78%	29,956	0	29,956
54		Total Water Treatment Plant	$ 156,490,745		$ 3,455,829	$ 0	$ 3,455,829

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

Depreciation Expense

Line	A/C No. (A)	Plant Title (B)	Total Company Plant (C)	Composite Depreciation Rate (D)	District Specific Depreciation (E)	Corporate Depreciation Distribution (F)	Total Company Depreciation (G)
					Total Company		
55		Transmission & Distribution					
56	340	Land & Land Rights	$ 4,728,291	0.00%	$ 0	$ 0	$ 0
57	341	Structures & Improvements	6,974,157	2.67%	186,210	0	186,210
58	341.63	S & I-Spec Cross	267,357	0.00%	0	0	0
59	342	Distr. Res. & Standpipes	7,603,095	2.25%	171,070	0	171,070
60	342	Rsvr & Standpipe-Elev	5,869,922	2.25%	132,073	0	132,073
61	342	Rsvr & Standpipe-Ground	10,591,293	2.25%	238,304	0	238,304
62	343	T & D Mains (Not Classified)	33,101,975	1.50%	496,530	0	496,530
63	343.1	T & D Mains - 4" & Less	4,024,296	1.50%	60,364	0	60,364
64	343.1	T & D Mains AC 4 (STL)	2,827,541	1.50%	42,413	0	42,413
65	343.1	T & D Mains Galv 1 (STL)	50,188	1.50%	753	0	753
66	343.2	T & D Mains - 6" to 8"	43,385,008	1.50%	650,775	0	650,775
67	343.2	CI-10" & Smaller-1900-1928	2,800,809	1.50%	42,012	0	42,012
68	343.2	CI-10" & Smaller 1929-1956	17,273,037	1.50%	259,096	0	259,096
69	343.2	CI-10" & Smaller-1957-1993	53,099,538	1.50%	796,493	0	796,493
70	343.2	T & D Mains - DI 6-8 (STL)	242,693,826	1.50%	3,640,407	0	3,640,407
71	343.2	T & D Mains - DI 6-10" (TN)	7,101	1.50%	107	0	107
72	343.2	T & D Mains - PL 6-8" (STL)	666,787	1.50%	10,002	0	10,002
73	343.3	T & D Mains - 10" to 16"	46,077,117	1.50%	691,157	0	691,157
74	343.3	T & D Mains - 18" & Greater	13,651,081	1.50%	204,766	0	204,766
75	343.3	CI-12" (STL)	13,026,543	1.50%	195,398	0	195,398
76	343.3	CI-16" (STL)	19,124,068	1.50%	286,861	0	286,861
77	343.3	T & D Mains - DI 12 (STL)	59,333,118	1.50%	889,997	0	889,997
78	343.3	T & D Mains - DI 16 & Greater (STL)	106,941,041	1.50%	1,604,116	0	1,604,116
79	343.3	T & D Mains - LJ 20 (STL)	4,499,594	1.50%	67,494	0	67,494
80	343.3	T & D Mains - PL 12 (STL)	274,277	1.50%	4,114	0	4,114
81	344	Fire Mains	529,359	1.50%	7,940	0	7,940
82	345	Services	23,175,266	3.08%	713,798	0	713,798
83	346.1	Meters-Bronze Case	5,656,199	2.43%	137,446	0	137,446
84	346.2	Meters-Plastic Case	90,711	2.43%	2,204	0	2,204
85	346.3	Meters-Other	20,627,427	2.43%	501,246	0	501,246
86	346.3	Meters-Remote (ARB's)	4,192,376	2.43%	101,875	0	101,875
87	347.1	Meter Install	16,108,748	2.43%	391,443	0	391,443
88	347.2	Meter Install-Other	9,622,440	2.43%	233,825	0	233,825
89	348	Hydrants	48,675,649	1.92%	934,572	0	934,572
90	349	Other T&D Plant	35,406	2.00%	708	0	708
91		Total Transmission & Distribution	$ 827,604,641		$ 13,695,569	$ 0	$ 13,695,569
92		Sewer Plant					
93	351.0	Structures & Improvements	$ 44,004	2.50%	$ 1,100	$ 0	$ 1,100
94	352.1	Collection Sewers Forced	13,401	2.00%	268	0	268
95	352.2	Collecting Mains	446,412	2.00%	8,928	0	8,928
96	352.2	Collecting Mains Other	70,768	2.00%	1,415	0	1,415
97	353.0	Service to Customers	49,429	2.00%	989	0	989
98	363.0	Electric Pumping Equipment	12,173	10.00%	1,217	0	1,217
99	370.1	Land & Land Rights	9,300	0.00%	0	0	0
100	372	T&D Equipment	865,495	5.00%	43,275	0	43,275
101	372.0	T&D Equipment Influent Lift	151,845	5.00%	7,592	0	7,592
102	374	Outfall Sewer Lines	33,433	2.00%	669	0	669
103		Total Sewer Plant	$ 1,696,260		$ 65,453	$ 0	$ 65,453
104		General Plant					
105	389	Land & Land Rights	$ 20,431	0.00%	$ 0	$ 0	$ 0
106	390	S&I-Store, Shop & Garage	600,046	2.40%	14,401	0	14,401
107	390.1	S & I-Offices	905,852	2.40%	21,740	0	21,740
108	390.1	S & I-Leasehold	5,796	5.00%	290	0	290

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

Depreciation Expense

					Total Company		
Line	A/C No. (A)	Plant Title (B)	Total Company Plant (C)	Composite Depreciation Rate (D)	District Specific Depreciation (E)	Corporate Depreciation Distribution (F)	Total Company Depreciation (G)
109	390.1	S & I-Leasehold - SCADA	339,728	5.00%	16,986	0	16,986
110	390.3	S&I-Misc	3,695,334	2.40%	88,688	0	88,688
111	391	Office Furniture and Equipment	2,466,458	4.00%	68,415	30,243	98,658
112	391.2	Computers & Peripheral Equipment	5,633,417	14.29%	473,797	331,219	805,015
113	391.25	Computer Software	8,824,573	14.29%	389,762	871,269	1,261,031
114	391.26	Computer Software Personal	251,667	14.29%	19,068	16,895	35,963
115	391.3	Data Handling Equipment	342,896	6.67%	22,871	0	22,871
116	391.3	Other Office Equipment	439,522	6.67%	28,365	951	29,316
117	392.11	Trans Equipment-Lt Duty Trucks	786,265	0.00%	0	0	0
118	392.12	Trans Equipment-Hvy Duty Trucks	4,163,904	8.33%	346,853	0	346,853
119	392.2	Trans Equipment-Autos	538,518	0.00%	0	0	0
120	392.3	Trans Equipment Other	78,242	0.00%	0	0	0
121	393	Stores Equipment	333,911	2.86%	9,550	0	9,550
122	394	Tools, Shop & Garage Equipment	2,784,835	5.00%	138,412	830	139,242
123	394	Tools, Shop & Garage Equip Other	3,934,335	5.00%	196,717	0	196,717
124	395	Laboratory Equipment	1,744,429	4.00%	69,777	0	69,777
125	395	Laboratory Equipment Other	285,859	4.00%	11,434	0	11,434
126	396	Power Operated Equipment	1,226,159	6.82%	83,624	0	83,624
127	397	Comm Equipment-Non-Tele	1,342,169	5.00%	66,996	113	67,108
128	397.2	Comm Equipment-Tele	133,396	6.67%	6,556	2,342	8,898
129	398	Miscellaneous	1,815,067	5.00%	90,210	543	90,753
130	399	Other Tangible Property	927,075	5.00%	46,354	0	46,354
131		Total General Plant	$ 43,619,884		$ 2,210,868	$ 1,254,404	$ 3,465,272
132		**Total Depreciation Expense**	**$ 1,126,236,291**		**$ 21,421,567**	**$ 1,254,404**	**$ 22,675,971**

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

Cash Working Capital

Total Company

Line	Description (A)	Adjusted Test Year Expenses [Sum of Districts] (B)	Revenue Lag Composite (C)	Expense Lag (D)	Net CWC Lag [(F)x365] (E)	Com-posite Factor [(G)/(B)] (F)	Cash Working Capital Requirement [Sum of Districts] (G)
1	Operation & Maintenance Expense						
2	Base Payroll	$ 11,497,528	55.89	13.00	42.89	0.1175	$ 1,350,999
3	Payroll Withholdings:						
4	FICA - Employee Portion	1,596,961	55.87	16.19	39.68	0.1087	173,630
5	Federal Income Taxes Withheld	3,770,670	55.87	16.19	39.68	0.1087	409,933
6	State Income Taxes Withheld	1,223,771	55.87	18.19	37.68	0.1032	126,324
7	401(k)	2,191,891	55.87	38.82	17.05	0.0467	102,396
8	EIP	169,492	55.87	38.82	17.05	0.0467	7,919
9	Fuel & Power	8,257,476	56.17	37.20	18.97	0.0520	429,084
10	Chemicals	6,882,301	0.00	0.00	0.00	0.0000	0
11	Materials and Supplies	2,681,183	0.00	0.00	0.00	0.0000	0
12	Purchased Water	928,676	45.05	42.45	2.60	0.0071	6,627
13	Management Fees	23,123,772	55.75	21.41	34.34	0.0941	2,175,373
14	Group Insurance	4,629,705	55.15	(7.50)	62.65	0.1716	794,646
15	OPEB's	1,027,581	55.87	3.41	52.46	0.1437	147,688
16	Pensions	2,892,450	55.87	17.58	38.29	0.1049	303,410
17	EIP - Employer Match	(37,462)	55.80	38.82	16.98	0.0465	(1,743)
18	401(k) - Employer Match	407,725	57.00	38.82	18.18	0.0498	20,311
19	Insurance Other Than Group	3,856,592	55.86	42.44	13.42	0.0368	141,808
20	Uncollectible Accounts	1,681,265	0.00	0.00	0.00	0.0000	0
21	Rents	361,920	54.64	(9.96)	64.60	0.1770	64,050
22	Cash Vouchers	11,634,598	54.72	21.41	33.31	0.0913	1,061,799
23	Total Operation & Maintenance Expense	$ 88,778,095					$ 7,314,254
24	Taxes Other Than Income						
25	FICA - Employer Portion	1,596,961	55.87	16.19	39.68	0.1087	$ 173,630
26	Federal Unemployment	23,074	55.47	76.38	(20.91)	(0.0573)	(1,322)
27	State Unemployment	59,115	55.44	76.38	(20.94)	(0.0574)	(3,391)
28	Property Taxes	9,627,663	55.12	182.50	(127.38)	(0.3490)	(3,359,835)
29	Franchise Tax	252,698	54.36	(77.50)	131.86	0.3613	91,290
30	PSC Assessment	1,105,152	55.78	(31.63)	87.41	0.2395	264,666
31	Total Taxes Other Than Income	$ 12,664,663					$ (2,834,962)
32	Other Expenses						
33	Gross Receipts Tax	11,604,703	25.54	47.37	(21.83)	(0.0598)	(694,066)
34	Sales Tax	942,930	0.00	8.12	(8.10)	(0.0222)	(20,932)
35	Missouri Primacy Fees	752,180	24.72	243.50	(218.78)	(0.5994)	(450,861)
36	Total Other Expenses	$ 13,299,813					$ (1,165,859)
37	**Cash Working Capital Before Income Tax and Interest Offsets**						**$ 3,313,433**
38	Interest Expense	$ 15,283,229	53.74	108.85	(55.11)	(0.1510)	$ (2,307,533)
39	Federal Income Tax	$ 9,089,380	52.83	37.00	15.83	0.0434	$ 394,205
40	State Income Tax	$ 1,428,331	52.84	58.95	(6.11)	(0.0167)	$ (23,905)

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

Income Statement

Total Company

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	$	102,680,092	$	1,941,238	S-1	$	0	$	104,621,330
3	Commercial Revenue		30,509,229		872,688	S-2		35		31,381,952
4	Industrial Revenue		10,439,899		12,123	S-3		0		10,452,022
5	Private Fire		1,603,897		(17,223)	S-4		0		1,586,674
6	Public Fire		5,970,292		(15)	S-5		0		5,970,277
7	Public Authorities		2,885,222		43,830	S-6		0		2,929,052
8	Sales For Resale		7,008,188		545,898	S-7		0		7,554,086
9	Other Revenue		2,500,627		0	S-8		202,777		2,703,404
10	Total Revenues	$	163,597,446	$	3,398,539		$	202,812	$	167,198,797
11	Operating Expenses:									
12	Operation & Maintenance:									
13	Source of Supply		1,854,611		635,208	S-9		622		2,490,442
14	Pumping		9,530,300		377,073	S-10		(162,463)		9,744,910
15	Water Treatment		11,315,182		(154,869)	S-11		1,328		11,161,641
16	Transmission & Distribution		13,574,348		122,224	S-12		6,805		13,703,377
17	Customer Accounts		2,633,961		(143,612)	S-13		3,693,904		6,184,253
18	Administrative & General		1,313,424		9,938,023	S-14		34,242,027		45,493,473
19	Total O & M Expense	$	40,221,826	$	10,774,046		$	37,782,223	$	88,778,095
20	Other Operating Expenses:									
21	Depreciation - Plant		14,431,458		4,677,710	S-15		1,254,404		20,363,572
22	Amortization		1,812		0	S-16		29,754		31,566
23	Taxes Other Than Income		10,697,618		534,192	S-17		1,432,853		12,664,663
24	Total Other Operating Expense	$	25,130,888	$	5,211,902		$	2,717,011	$	33,059,801
25	Total Operating Expenses		65,352,714		15,985,948			40,499,234		121,837,896
26	Net Income Before Income Taxes	$	98,244,732	$	(12,587,409)		$	(40,296,422)	$	45,360,901
27	Income Taxes:									
28	Current Income Tax	$	0	$	5,973,441	S-18	$	3,632,393	$	9,605,834
29	Deferred Income Tax:									
30	Deferred Income Tax Expense		422,664		(5,012,429)	S-19		6,635,382		2,045,617
31	ITC Amortization		(102,252)		0	S-20		(28,488)		(130,740)
32	Total Income Taxes	$	320,412	$	961,012		$	10,239,287	$	11,520,711
33	**Net Operating Income**	**$**	**97,924,320**	**$**	**(13,548,422)**		**$**	**(50,535,709)**	**$**	**33,840,189**

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

Adjustments To Income Statement

Adjmt No.	Description		Total Company Adjustment Amount	Total Company Total Adjustment
Residential Revenue		S-1		$ 1,941,238
1	To Normalize and Annualize Revenues (Grissum)		$ 1,452,007	
2	To Remove Unbilled Revenues (Grissum)		1,467,245	
3	To Remove ISRS and Property Tax Surcharges (Grissum)		(978,014)	
Commercial Revenue		S-2		$ 872,688
1	To Normalize and Annualize Revenues (Grissum)		$ 640,953	
2	To Remove Unbilled Revenues (Grissum)		372,558	
3	To Remove ISRS and Property Tax Surcharges (Grissum)		(140,823)	
Industrial Revenue		S-3		$ 12,123
1	To Normalize and Annualize Revenues (Grissum)		$ (100,609)	
2	To Remove Unbilled Revenues (Grissum)		112,732	
Private Fire		S-4		$ (17,223)
1	To Remove Unbilled Revenues (Grissum)		(17,223)	
Public Fire		S-5	0	$ (15)
1	To Remove ISRS and Property Tax Surcharges (Grissum)		(15)	
Public Authorities		S-6		$ 43,830
1	To Remove Unbilled Revenues (Grissum)		50,429	
2	To Remove ISRS and Property Tax Surcharges (Grissum)		(6,599)	
Sales For Resale		S-7		$ 545,898
1	To Normalize and Annualize Revenues (Grissum)		$ 560,375	
2	To Remove Unbilled Revenues (Grissum)		(6,670)	
3	To Remove ISRS and Property Tax Surcharges (Grissum)		(7,807)	
Other Revenue		S-8		$ 0
1	To Include Compensation for MAWC Services Provided by AWR (Cassidy)		0	
Source of Supply		S-9		$ 635,208
1	To Annualize Payroll (Hanneken)		$ 2,973	
2	To Normalize Overtime Pay (Hanneken)		(9,198)	

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

Adjustments To Income Statement

Total Company

Adjmt No.	Description		Adjustment Amount	Total Adjustment
3	To Remove Lobbyist Pay (Hanneken)			0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)			(527)	
5	To Annualize Purchased Water Expense (Grissum)			641,961	
Pumping		S-10		$ 377,073
1	To Annualize Payroll (Hanneken)		$ 152,219	
2	To Normalize Overtime Pay (Hanneken)		(46,205)	
3	To Remove Lobbyist Pay (Hanneken)		0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)		(7,397)	
5	To Annualize Fuel & Power Expense (Grissum)		278,456	
Water Treatment		S-11		$ (154,869
1	To Annualize Payroll (Hanneken)		$ 68,293	
2	To Normalize Overtime Pay (Hanneken)		(96,950)	
3	To Remove Lobbyist Pay (Hanneken)		0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)		(3,784)	
5	To Annualize Waste Disposal Expense (Hagemeyer)		11,651	
6	To Annualize Chemicals Expense (Grissum)		(134,079)	
Transmission & Distribution		S-12		$ 122,224
1	To Annualize Payroll (Hanneken)		$ 351,325	
2	To Normalize Overtime Pay (Hanneken)		(233,854)	
3	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)		(3,197)	
4	To Annualize Main Breaks Expense (Hagemeyer)		7,949	
Customer Accounts		S-13		$ (143,612
1	To Annualize Payroll (Hanneken)		$ 152,768	
2	To Normalize Overtime Pay (Hanneken)		(64,859)	
3	To Annualize Postage Expense (Grissum)		45,519	
4	To Annualize Uncollectibles Expense (Grissum)		(277,040)	
Administrative & General		S-14		$ 9,938,023
1	To Annualize Payroll (Hanneken)		$ 79,910	
2	To Normalize Overtime Pay (Hanneken)		(67,726)	

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

Adjustments To Income Statement

Adjmt No.	Description	Total Company Adjustment Amount	Total Company Total Adjustment
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	(193,908)	
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)	1,198,484	
8	To Annualize Other Post Employment Benefits (Hagemeyer)	1,204,089	
9	To Annualize Tank Painting Expense (Hagemeyer)	(674,523)	
10	To Annualize Pension Expense (Hagemeyer)	2,262,917	
11	To Annualize Transportation Leases (Hagemeyer)	(307,731)	
12	To Annualize Waste Disposal Expense (Hagemeyer)	(16,408)	
13	To Annualize Main Breaks Expense (Hagemeyer)	57,438	
14	To Normalize Rate Case Expense (Hagemeyer)	0	
15	To Remove Meals, Awards, etc. (Began)	(39,306)	
16	To Remove Miscellaneous Expense (Began)	(15,703)	
17	To Remove Dues and Donations (Began)	(168,109)	
18	To Remove Disallowed Promotion Expense (Began)	(7,928)	
19	To Remove Disallowed Advertising Expense (Began)	(19,398)	
20	To Remove Disallowed Dues, Donations and Memberships (Began)	0	
21	To Remove Disallowed Lobbying Expense (Began)	0	
22	To Annualize Payroll Tax Expense (Hanneken)	6,795,269	
23	To Annualize Incentive Compensation Expense (Hanneken)	(149,344)	
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	
Depreciation - Plant	S-15		$ 4,677,710
1	To annualize depreciation expense at Staff's proposed rates (Began)	$ 6,990,109	

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

Adjustments To Income Statement

Adjmt No.	Description	Total Company Adjustment Amount	Total Company Total Adjustment
2	To adjust depreciation expense related to contributions in aid of construction (Began)	(2,110,913)	
3	To adjust depreciation related to transportation and power operated equipment (Began)	(201,486)	
Amortization	**S-16**		$ 0
1		$ 0	
Taxes Other Than Income	**S-17**		$ 534,192
1	To Annualize Payroll Taxes (Hanneken)	$ 92,216	
2	To Adjust Payroll Tax Related to Incentive Compensation (Hanneken)	(11,426)	
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)	453,402	
Current Income Tax	**S-18**		$ 5,973,442
1	To adjust current income tax expense. (Cassidy)	$ 5,973,441	
Deferred Income Tax Expense	**S-19**		$ (5,012,429)
1	To adjust deferred income tax expense. (Cassidy)	$ (5,012,429)	
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

				Total Company		
Line	Description (A)		Test Year (B)	6.26% Return (C)	6.40% Return (D)	6.54% Return (E)
1	Net Operating Income (Acct. Sch. 1)		$ 33,840,189	$ 35,303,694	$ 36,093,234	$ 36,882,773
2	Add:					
3	Current Income Tax		9,605,835	10,517,711	11,009,655	11,501,598
4	Deferred Income Taxes					
5	Deferred Income Tax Expense		2,045,617	2,045,617	2,045,617	2,045,617
6	ITC Amortization		(130,740)	(130,740)	(130,740)	(130,740)
7	Net Income Before Income Tax		$ 45,360,901	$ 47,736,282	$ 49,017,766	$ 50,299,249
8	Addditions to Net Income Before Income Tax:					
9	Book Depreciation		$ 20,363,572	$ 20,363,572	$ 20,363,572	$ 20,363,572
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		35,820	35,820	35,820	35,820
13	Other (Describe)		0	0	0	0
14	Other (Describe)		0	0	0	0
15	Total Additions		$ 20,399,392	$ 20,399,392	$ 20,399,392	$ 20,399,392
16	Subtractions to Net Income Before Income Tax:					
17	Interest Expense	@ 2.71%	$ 15,283,229	$ 15,283,229	$ 15,283,229	$ 15,283,229
18	Tax Straight Line Depreciation		20,363,572	20,363,572	20,363,572	20,363,572
19	Tax Depreciation in Excess of Straight Line		5,090,886	5,090,886	5,090,886	5,090,886
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		$ 40,737,687	$ 40,737,687	$ 40,737,687	$ 40,737,687
24	Net Taxable Income		$ 25,022,606	$ 27,397,987	$ 28,679,471	$ 29,960,954
25	Provision for Federal Income Tax					
26	Net Taxable Income		$ 25,022,606	$ 27,397,987	$ 28,679,471	$ 29,960,954
27	Deduct Missouri Income Tax	@ 100.00%	1,304,496	1,428,331	1,495,138	1,561,945
28	Federal Taxable Income		$ 23,718,110	$ 25,969,656	$ 27,184,333	$ 28,399,009
29	Federal Income Tax	@ 35.00%	$ 8,301,338	$ 9,089,380	$ 9,514,516	$ 9,939,653
30	Provision for Missouri Income Tax					
31	Net Taxable Income		$ 25,022,606	$ 27,397,987	$ 28,679,471	$ 29,960,954
32	Deduct Federal Income Tax	@ 50.00%	4,150,669	4,544,690	4,757,258	4,969,826
33	Missouri Taxable Income		$ 20,871,937	$ 22,853,297	$ 23,922,213	$ 24,991,128
34	Missouri Income Tax	@ 6.25%	$ 1,304,496	$ 1,428,331	$ 1,495,138	$ 1,561,945
35	Summary of Provision For Income Tax					
36	Federal Income Tax		$ 8,301,338	$ 9,089,380	$ 9,514,516	$ 9,939,653
37	State Income Tax		1,304,496	1,428,331	1,495,138	1,561,945
38	**Total Current Income Tax**		**$ 9,605,835**	**$ 10,517,711**	**$ 11,009,655**	**$ 11,501,598**

TOTAL WATER

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

Plant In Service

Total Water

Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
1		Intangible					
2	301	Organization	$ (2,719)	$ 0	P-1	$ 181,007	$ 178,288
3	302	Franchise & Consents	39,500	0	P-2	0	39,500
4	303	Miscellaneous Intangible	55,550	0	P-3	283,392	338,942
5		Total Intangible	$ 92,331	$ 0		$ 464,399	$ 556,730
6		Source of Supply					
7	310	Land & Land Rights	$ 1,707,294	$ 0	P-4	$ 0	$ 1,707,294
8	311	Structures & Improvements	10,604,137	0	P-5	0	10,604,137
9	312	Collecting & Impounding Res	111,066	0	P-6	0	111,066
10	313	Lake, River & Other Intakes	447,399	0	P-7	0	447,399
11	314	Wells & Springs	6,659,423	(350,000)	P-8	0	6,309,423
12	315	Infiltration Galleries & Tunnels	1,804	0	P-9	0	1,804
13	316	Supply Mains	10,960,950	0	P-9	0	10,960,950
14	316	Supply Mains-North Plant	245,687	0	P-10	0	245,687
15	316	Supply Mains-Central Plant	3,929,522	0	P-11	0	3,929,522
16	316	Supply Mains-South Plant	337,448	0	P-12	0	337,448
17	316	Supply Mains-Meramec Plant	1,313,864	0	P-13	0	1,313,864
18	317	Other Source of Supply Plant	1,730	0	P-14	0	1,730
19		Total Source of Supply	$ 36,320,324	$ (350,000)		$ 0	$ 35,970,324
20		Pumping					
21	320	Land & Land Rights	$ 367,015	$ 0	P-15	$ 0	$ 367,015
22	321	S & I-Plant	7,905,787	0	P-16	0	7,905,787
23	321.1	S & I-Pumps (STL)	4,848,057	0	P-17	0	4,848,057
24	321.2	S & I-Boosters	2,718,024	0	P-18	0	2,718,024
25	322	Boiler Equipment	348	0	P-19	0	348
26	323	Other Power Prod. Equip.	332,106	0	P-20	0	332,106
27	324	Steam Pumping Equipment	6,907	0	P-21	0	6,907
28	325.1	Electric Pumping Equipment	13,774,371	0	P-22	0	13,774,371
29	325.2	Pumping Equipment-Pre '46	874,158	0	P-23	0	874,158
30	325.3	Pumping Equipment-Post '46	25,323,220	0	P-24	0	25,323,220
31	325	Pumping Equipment-Booster	1,493,074	0	P-25	0	1,493,074
32	326	Diesel Pumping Equipment	145,006	0	P-26	0	145,006
33	326	Dsl Pump Equip-Stratman	207,946	0	P-27	0	207,946
34	326	Dsl Pump Equip-Central Plant	1,698,803	0	P-28	0	1,698,803
35	327	Pump Equip Hydraulic	81,548	0	P-29	0	81,548
36	328	Other Pumping Equipment	501,764	0	P-30	0	501,764
37		Total Pumping	$ 60,278,134	$ 0		$ 0	$ 60,278,134
38		Water Treatment Plant					
39	330	Land & Land Rights	$ 1,455,587	$ 0	P-31	$ 0	$ 1,455,587
40	331	Structures & Improvements	33,406,424	0	P-32	0	33,406,424
41	331	S & I - North Plant	5,897,100	0	P-33	0	5,897,100
42	331	S & I-Central 1 & 2	2,679,748	0	P-34	0	2,679,748
43	331	S & I-Central 3	21,452,569	0	P-35	0	21,452,569
44	331	S & I-South Plant	2,375,351	0	P-36	0	2,375,351
45	331	S & I-Meramac	9,171,169	0	P-37	0	9,171,169
46	332	WT Equip Non-Media	36,268,103	0	P-38	0	36,268,103
47	332	WT Equip-North Plant	7,179,235	0	P-39	0	7,179,235

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

Plant In Service

Total Water

Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
48	332	WT Equip-Central 1 & 2	2,256,219	0	P-40	0	2,256,219
49	332	WT Equip-Central 3	21,805,467	0	P-41	0	21,805,467
50	332	WT Equip-South Plant	2,628,630	0	P-42	0	2,628,630
51	332	WT Equip-Meramac	7,355,932	0	P-43	0	7,355,932
52	332	Other P/E Hand Equipment	1,481,666	0	P-44	0	1,481,666
53	332.4	Equipment Filter Media	1,077,545	0	P-45	0	1,077,545
54		Total Water Treatment Plant	$ 156,490,745	$ 0		$ 0	$ 156,490,745
55		Transmission & Distribution					
56	340	Land & Land Rights	$ 4,728,291	$ 0	P-46	$ 0	$ 4,728,291
57	341	Structures & Improvements	6,974,157	0	P-47	0	6,974,157
58	341.63	S & I-Spec Cross	267,357	0	P-48	0	267,357
59	342	Distr. Res. & Standpipes	7,603,095	0	P-49	0	7,603,095
60	342	Rsvr & Standpipe-Elev	5,869,922	0	P-50	0	5,869,922
61	342	Rsvr & Standpipe-Ground	10,591,293	0	P-51	0	10,591,293
62	343	T & D Mains (Not Classified)	33,101,975	0	P-52	0	33,101,975
63	343.1	T & D Mains - 4" & Less	4,024,296	0	P-53	0	4,024,296
64	343.1	T & D Mains AC 4 (STL)	2,827,541	0	P-54	0	2,827,541
65	343.1	T & D Mains Galv 1 (STL)	50,188	0	P-55	0	50,188
66	343.2	T & D Mains - 6" to 8"	43,385,008	0	P-56	0	43,385,008
67	343.2	CI-10" & Smaller-1900-1928	2,800,809	0	P-57	0	2,800,809
68	343.2	CI-10" & Smaller 1929-1956	17,273,037	0	P-58	0	17,273,037
69	343.2	CI-10" & Smaller-1957-1993	53,099,538	0	P-59	0	53,099,538
70	343.2	T & D Mains - DI 6-8 (STL)	242,693,826	0	P-60	0	242,693,826
71	343.2	T & D Mains - DI 6-10" (TN)	7,101	0	P-61	0	7,101
72	343.2	T & D Mains - PL 6-8" (STL)	666,787	0	P-62	0	666,787
73	343.3	T & D Mains - 10" to 16"	46,077,117	0	P-63	0	46,077,117
74	343.3	T & D Mains - 18" & Greater	13,651,081	0	P-64	0	13,651,081
75	343.3	CI-12" (STL)	13,026,543	0	P-65	0	13,026,543
76	343.3	CI-16" (STL)	19,124,068	0	P-66	0	19,124,068
77	343.3	T & D Mains - DI 12 (STL)	59,333,118	0	P-66	0	59,333,118
78	343.3	T & D Mains - DI 16 & Greater (STL)	106,941,041	0	P-67	0	106,941,041
79	343.3	T & D Mains - LJ 20 (STL)	4,499,594	0	P-68	0	4,499,594
80	343.3	T & D Mains - PL 12 (STL)	274,277	0	P-69	0	274,277
81	344	Fire Mains	529,359	0	P-70	0	529,359
82	345	Services	23,175,266	0	P-71	0	23,175,266
83	346.1	Meters-Bronze Case	5,656,199	0	P-72	0	5,656,199
84	346.2	Meters-Plastic Case	90,711	0	P-73	0	90,711
85	346.3	Meters-Other	20,627,427	0	P-74	0	20,627,427
86	346.3	Meters-Remote (ARB's)	4,192,376	0	P-75	0	4,192,376
87	347.1	Meter Install	16,108,748	0	P-76	0	16,108,748
88	347.2	Meter Install-Other	9,622,440	0	P-77	0	9,622,440
89	348	Hydrants	48,675,649	0	P-78	0	48,675,649
90	349	Other T&D Plant	35,406	0	P-79	0	35,406
91		Total Transmission & Distribution	$ 827,604,641	$ 0		$ 0	$ 827,604,641

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

Revenue Requirement

Line	(A)		Total Water 8.60% Equity Return (B)	9.10% Equity Return (C)	9.60% Equity Return (D)
1	Net Original Cost Rate Base	(From Accounting Schedule 2)	$ 563,274,554	$ 563,274,554	$ 563,274,554
2	Rate of Return		6.26%	6.40%	6.54%
3	Net Operating Income Requirement		$ 35,260,987	$ 36,049,571	$ 36,838,156
4	Net Operating Income Available	(From Accounting Schedule 9)	33,957,116	33,957,116	33,957,116
5	Additional Net Operating Income Requirement		$ 1,303,871	$ 2,092,456	$ 2,881,040
6	Income Tax Requirement:	(From Accounting Schedule 11)			
7	Required Current Income Tax		$ 10,480,990	$ 10,972,338	$ 11,463,687
8	Test Year Current Income Tax		9,668,577	9,668,577	9,668,577
9	Additional Current Income Tax Requirement		$ 812,413	$ 1,303,761	$ 1,795,110
10	Additional Gross Revenue Requirement Before Allowances		$ 2,116,284	$ 3,396,217	$ 4,676,150
11	Allowance for True-up		$ 6,607,019	$ 6,607,019	$ 6,607,019
12	**Additional Gross Revenue Requirement**		**$ 8,723,303**	**$ 10,003,236**	**$ 11,283,169**
13	Adjusted Revenue at Current Rates	(From Accounting Schedule 9)	$ 166,880,258	$ 166,880,258	$ 166,880,258
14	Total Gross Revenue Requirement		$ 175,603,561	$ 176,883,494	$ 178,163,427

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

Rate Base

Line	Description (A)		Total Water Direct Assigned (B)	Corporate Distribution (C)	Total (D)
1	Plant in Service	(From Accounting Schedule 3)	$ 1,114,347,908	$ 9,978,397	$ 1,124,326,305
2	Less:				0
3	Accumulated Depreciation Reserve	(From Accounting Schedule 5)	294,022,259	3,117,533	297,139,792
4	Accumulated Amortization Reserve			0	0
5	Net Plant in Service		$ 820,325,649	$ 6,860,864	$ 827,186,513
6	Add:				
7	Cash Working Capital	(From Accounting Schedule 8)	$ 3,289,306	$	$ 3,289,306
8	Materials and Supplies		3,354,824	18,525	3,373,349
9	Prepayments		0	684,178	684,178
10	Deferred OPEB Asset		0	949,595	949,595
11	Other		0	0	0
12	Other		0	0	0
13	Other		0	0	0
14	Total Additions to Net Plant in Service		$ 6,644,130	$ 1,652,298	$ 8,296,428
15	Deduct:				
16	Interest Offset	(From Accounting Schedule 8)	$ 2,304,038	$	$ 2,304,038
17	Federal Income Tax Offset	(From Accounting Schedule 8)	(393,954)		(393,954)
18	State Income Tax Offset	(From Accounting Schedule 8)	23,644		23,644
19	Contributions In Aid of Construction:		132,234,849	0	132,234,849
20	Customer Advances		62,886,236	(3,423)	62,882,813
21	Customer Deposits		0	0	0
22	Pre-71 ITC		51,839	(16,635)	35,204
23	Deferred Income Taxes		0	64,938,604	64,938,604
24	Accrued Pension Liability		229,325	9,953,864	10,183,189
25	Other		0	0	0
26	Other		0	0	0
27	Other		0	0	0
28	Total Deductions to Net Plant in Service		$ 197,335,977	$ 74,872,411	$ 272,208,388
29	**Total Rate Base**		**$ 629,633,802**	**$ (66,359,248)**	**$ 563,274,554**

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

Plant In Service

Total Water

Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
92		Sewer Plant					
93	351	Structures & Improvements	$ 0	$ 0	P-80	$ 0	$ 0
94	352.1	Collection Sewers Forced	0	0	P-81	0	0
95	352.2	Collecting Mains	0	0	P-82	0	0
96	352.2	Collecting Mains Other	0	0	P-83	0	0
97	353	Service to Customers	0	0	P-84	0	0
98	363	Electric Pumping Equipment	0	0	P-85	0	0
99	370.1	Land & Land Rights	0	0	P-86	0	0
100	372	T&D Equipment	0	0	P-87	0	0
101	372	T&D Equipment Influent Lift	0	0	P-88	0	0
102	374	Outfall Sewer Lines	0	0	P-89	0	0
103		Total Sewer Plant	$ 0	$ 0		$ 0	$ 0
104		General Plant					
105	389	Land & Land Rights	$ 20,431	$ 0	P-90	$ 0	$ 20,431
106	390	S&I-Store, Shop & Garage	600,046	0	P-91	0	600,046
107	390.1	S & I-Offices	905,852	0	P-92	0	905,852
108	390.1	S & I-Leasehold	5,796	0	P-93	0	5,796
109	390.1	S & I-Leasehold - SCADA	339,728	0	P-94	0	339,728
110	390.3	S&I-Misc	3,695,334	0	P-95	0	3,695,334
111	391	Office Furniture and Equipment	8,192,514	(6,489,353)	P-96	752,515	2,455,676
112	391.2	Computers & Peripheral Equipment	3,315,582	0	P-97	2,306,903	5,622,485
113	391.25	Computer Software	2,727,516	0	P-98	6,068,299	8,795,815
114	391.26	Computer Software Personal	133,438	0	P-99	117,671	251,109
115	391.3	Data Handling Equipment	342,896	0	P-100	0	342,896
116	391.3	Other Office Equipment	425,269	0	P-101	14,186	439,455
117	392.11	Trans Equipment-Lt Duty Trucks	745,616	0	P-102	40,457	786,073
118	392.12	Trans Equipment-Hvy Duty Trucks	4,163,904	0	P-103	0	4,163,904
119	392.2	Trans Equipment-Autos	388,346	0	P-104	149,464	537,810
120	392.3	Trans Equipment Other	61,997	0	P-105	0	61,997
121	393	Stores Equipment	333,911	0	P-106	0	333,911
122	394	Tools, Shop & Garage Equipment	2,764,354	0	P-107	16,513	2,780,867
123	394	Tools, Shop & Garage Equip Other	3,934,335	0	P-108	0	3,934,335
124	395	Laboratory Equipment	1,744,429	0	P-109	0	1,744,429
125	395	Laboratory Equipment Other	285,859	0	P-110	0	285,859
126	396	Power Operated Equipment	1,226,159	0	P-111	0	1,226,159
127	397	Comm Equipment-Non-Tele	1,339,917	0	P-112	2,241	1,342,158
128	397.2	Comm Equipment-Tele	98,289	0	P-113	34,941	133,230
129	398	Miscellaneous	1,682,493	0	P-114	10,808	1,693,301
130	399	Other Tangible Property	927,075	0	P-115	0	927,075
131		Total General Plant	$ 40,401,086	$ (6,489,353)		$ 9,513,998	$ 43,425,731
132		**Total Plant In Service**	**$ 1,121,187,261**	**$ (6,839,353)**		**$ 9,978,397**	**$ 1,124,326,305**

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

Adjmt No.	Description			Total Water Adjustment Amount	Total Adjustment
A/C	301	Organization	P-1		$ 0
1				$ 0	
2				0	
A/C	302	Franchise & Consents	P-2		$ 0
1				$ 0	
2				0	
A/C	303	Miscellaneous Intangible	P-3		$ 0
1				$ 0	
2				0	
A/C	310	Land & Land Rights	P-4		$ 0
1				$ 0	
2				0	
A/C	311	Structures & Improvements	P-5		$ 0
1				$ 0	
2				0	
A/C	312	Collecting & Impounding Res	P-6		$ 0
1				$ 0	
2				0	
A/C	313	Lake, River & Other Intakes	P-7		$ 0
1				$ 0	
2				0	
A/C	314	Wells & Springs	P-8		$ (350,000)
1	To Disallow Investment of Elevated Storage Tank for Future Growth (Merceil)			$ (350,000)	
2				0	
A/C	315	Infiltration Galleries & Tunnels	P-9		$ 0
1				$ 0	
2				0	
A/C	316	Supply Mains	P-9		$ 0
1				$ 0	
2				0	
A/C	316	Supply Mains-North Plant	P-10		$ 0
1				$ 0	
2				0	

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

Adjmt No.	Description		Total Water Adjustment Amount	Total Water Total Adjustment
A/C 372	T&D Equipment	P-87		$ 0
1			$ 0	
2			0	
A/C 372.0	T&D Equipment Influent Lift	P-88		$ 0
1			$ 0	
2			0	
A/C 374	Outfall Sewer Lines	P-89		$ 0
1			$ 0	
2			0	
A/C 389.1	Land & Land Rights	P-90		$ 0
1			$ 0	
2			0	
A/C 390	S&I-Store, Shop & Garage	P-91		$ 0
1			$ 0	
2			0	
A/C 390.1	S & I-Offices	P-92		$ 0
1			$ 0	
2			0	
A/C 390.1	S & I-Leasehold	P-93		$ 0
1			$ 0	
2			0	
A/C 390.1	S & I-Leasehold - SCADA	P-94		$ 0
1			$ 0	
2			0	
A/C 390.3	S&I-Misc	P-95		$ 0
1			$ 0	
2			0	
A/C 391	Office Furniture and Equipment	P-96		$ (6,489,353)
1	To Capitalize Cost		$ 0	
2	To Remove Transition Cost - SSU		(4,488,827)	
3	To Remove Transition Cost - Alton Call Center		(2,000,526)	
4			0	
A/C 391.2	Computers & Peripheral Equipment	P-97		$ 0
1			$ 0	
2			0	

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

Depreciation Reserve

Total Water

Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
1		Intangible					
2	301	Organization	$ (25,007)	$ 0	R-1	$ 0	$ (25,007)
3	302	Franchise & Consents	0	0	R-2	0	0
4	303	Miscellaneous Intangible	306,586	0	R-3	340,048	646,634
5		Total Intangible	$ 281,579	$ 0		$ 340,048	$ 621,627
6		Source of Supply					
7	310	Land & Land Rights	$ 0	$ 0	R-4	$ 0	$ 0
8	311	Structures & Improvements	3,024,015	0	R-5	0	3,024,015
9	312	Collecting & Impounding Res	82,977	0	R-6	0	82,977
10	313	Lake, River & Other Intakes	(594,244)	0	R-7	0	(594,244)
11	314	Wells & Springs	940,484	0	R-8	0	940,484
12	315	Infiltration Galleries & Tunnels	0	0	R-9	0	0
13	316	Supply Mains	1,432,221	0	R-9	0	1,432,221
14	316	Supply Mains-North Plant	163,802	0	R-10	0	163,802
15	316	Supply Mains-Central Plant	1,877,888	0	R-11	0	1,877,888
16	316	Supply Mains-South Plant	326,233	0	R-12	0	326,233
17	316	Supply Mains-Meramec Plant	684,894	0	R-13	0	684,894
18	317	Other Source of Supply Plant	0	0	R-14	0	0
19		Total Source of Supply	$ 7,938,270	$ 0		$ 0	$ 7,938,270
20		Pumping					
21	320	Land & Land Rights	$ 0	$ 0	R-15	$ 0	$ 0
22	321	S & I-Plant	900,299	0	R-16	0	900,299
23	321.1	S & I-Pumps (STL)	2,429,373	0	R-17	0	2,429,373
24	321.2	S & I-Boosters	775,506	0	R-18	0	775,506
25	322	Boiler Equipment	0	0	R-19	0	0
26	323	Other Power Prod. Equip.	68,518	0	R-20	0	68,518
27	324	Steam Pumping Equipment	0	0	R-21	0	0
28	325.1	Electric Pumping Equipment	2,519,366	0	R-22	0	2,519,366
29	325.2	Pumping Equipment-Pre '46	19,627	0	R-23	0	19,627
30	325.3	Pumping Equipment-Post '46	12,754,971	0	R-24	0	12,754,971
31	325	Pumping Equipment-Booster	1,734,431	0	R-25	0	1,734,431
32	326	Diesel Pumping Equipment	30,680	0	R-26	0	30,680
33	326	Dsl Pump Equip-Stratman	16,837	0	R-27	0	16,837
34	326	Dsl Pump Equip-Central Plant	1,209,035	0	R-28	0	1,209,035
35	327	Pump Equip Hydraulic	0	0	R-29	0	0
36	328	Other Pumping Equipment	131,752	0	R-30	0	131,752
37		Total Pumping	$ 22,590,395	$ 0		$ 0	$ 22,590,395
38		Water Treatment Plant					
39	330	Land & Land Rights	$ 0	$ 0	R-31	$ 0	$ 0
40	331	Structures & Improvements	4,706,817	0	R-32	0	4,706,817
41	331	S & I - North Plant	2,312,100	0	R-33	0	2,312,100
42	331	S & I-Central 1 & 2	2,152,626	0	R-34	0	2,152,626
43	331	S & I-Central 3	10,173,666	0	R-35	0	10,173,666
44	331	S & I-South Plant	1,240,837	0	R-36	0	1,240,837
45	331	S & I-Meramac	4,056,295	0	R-37	0	4,056,295
46	332	WT Equip Non-Media	8,265,286	0	R-38	0	8,265,286
47	332	WT Equip-North Plant	3,794,263	0	R-39	0	3,794,263

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

Depreciation Reserve

Total Water

Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
48	332	WT Equip-Central 1 & 2	2,208,159	0	R-40	0	2,208,159
49	332	WT Equip-Central 3	9,354,009	0	R-41	0	9,354,009
50	332	WT Equip-South Plant	1,959,452	0	R-42	0	1,959,452
51	332	WT Equip-Meramac	4,291,035	0	R-43	0	4,291,035
52	332	Other P/E Hand Equipment	79,969	0	R-44	0	79,969
53	332.4	Equipment Filter Media	16,370	0	R-45	0	16,370
54		Total Water Treatment Plant	$ 54,610,884	$ 0		$ 0	$ 54,610,884
55		Transmission & Distribution					
56	340	Land & Land Rights	$ (741,641)	$ 0	R-46	$ 0	$ (741,641)
57	341	Structures & Improvements	2,782,623	0	R-47	0	2,782,623
58	341.63	S & I-Spec Cross	322,127	0	R-48	0	322,127
59	342	Distr. Res. & Standpipes	2,646,035	0	R-49	0	2,646,035
60	342	Rsvr & Standpipe-Elev	997,489	0	R-50	0	997,489
61	342	Rsvr & Standpipe-Ground	4,865,202	0	R-51	0	4,865,202
62	343	T & D Mains (Not Classified)	19,013,899	0	R-52	0	19,013,899
63	343.1	T & D Mains - 4" & Less	41,733	0	R-53	0	41,733
64	343.1	T & D Mains AC 4 (STL)	973,612	0	R-54	0	973,612
65	343.1	T & D Mains Galv 1 (STL)	98,766	0	R-55	0	98,766
66	343.2	T & D Mains - 6" to 8"	1,565,572	0	R-56	0	1,565,572
67	343.2	CI-10" & Smaller-1900-1928	1,401,155	0	R-57	0	1,401,155
68	343.2	CI-10" & Smaller 1929-1956	13,385,805	0	R-58	0	13,385,805
69	343.2	CI-10" & Smaller-1957-1993	32,094,764	0	R-59	0	32,094,764
70	343.2	T & D Mains - DI 6-8 (STL)	33,842,986	0	R-60	0	33,842,986
71	343.2	T & D Mains - DI 6-10" (TN)	4,816	0	R-61	0	4,816
72	343.2	T & D Mains - PL 6-8" (STL)	43,242	0	R-62	0	43,242
73	343.3	T & D Mains - 10" to 16"	1,819,214	0	R-63	0	1,819,214
74	343.3	T & D Mains - 18" & Greater	692,566	0	R-64	0	692,566
75	343.3	CI-12" (STL)	5,374,164	0	R-65	0	5,374,164
76	343.3	CI-16" (STL)	9,277,824	0	R-66	0	9,277,824
77	343.3	T & D Mains - DI 12 (STL)	9,116,906	0	R-66	0	9,116,906
78	343.3	T & D Mains - DI 16 & Greater (STL)	15,046,558	0	R-67	0	15,046,558
79	343.3	T & D Mains - LJ 20 (STL)	1,631,683	0	R-68	0	1,631,683
80	343.3	T & D Mains - PL 12 (STL)	14,185	0	R-69	0	14,185
81	344	Fire Mains	75,208	0	R-70	0	75,208
82	345	Services	5,169,306	0	R-71	0	5,169,306
83	346.1	Meters-Bronze Case	67,667	0	R-72	0	67,667
84	346.2	Meters-Plastic Case	7,927	0	R-73	0	7,927
85	346.3	Meters-Other	7,346,309	0	R-74	0	7,346,309
86	346.3	Meters-Remote (ARB's)	1,740,073	0	R-75	0	1,740,073
87	347.1	Meter Install	3,610,136	0	R-76	0	3,610,136
88	347.2	Meter Install-Other	3,884,965	0	R-77	0	3,884,965
89	348	Hydrants	15,104,420	0	R-78	0	15,104,420
90	349	Other T&D Plant	7,857	0	R-79	0	7,857
91		Total Transmission & Distribution	$ 193,325,153	$ 0		$ 0	$ 193,325,153

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

Depreciation Reserve

Total Water

Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (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	$ 0	R-80	$ 0	$ 0
94	352.1	Collection Sewers Forced		0	R-81	0	0
95	352.2	Collecting Mains		0	R-82	0	0
96	352.2	Collecting Mains Other		0	R-83	0	0
97	353.0	Service to Customers		0	R-84	0	0
98	363.0	Electric Pumping Equipment		0	R-85	0	0
99	370.1	Land & Land Rights		0	R-86	0	0
100	372	T&D Equipment	0	0	R-87	0	0
101	372.0	T&D Equipment Influent Lift	0	0	R-88	0	0
102	374	Outfall Sewer Lines	0	0	R-89	0	0
103		Total Sewer Plant	$ 0	$ 0		$ 0	$ 0
104		General Plant					
105	389	Land & Land Rights	$ 0	$ 0	R-90	$ 0	$ 0
106	390	S&I-Store, Shop & Garage	43,016	0	R-91	0	43,016
107	390.1	S & I-Offices	237,568	0	R-92	(160,311)	77,257
108	390.1	S & I-Leasehold	(54,392)	0	R-93	0	(54,392)
109	390.1	S & I-Leasehold - SCADA	238,120	0	R-94	0	238,120
110	390.3	S&I-Misc	1,112,687	0	R-95	0	1,112,687
111	391	Office Furniture and Equipment	2,174,808	(914,350)	R-96	(21,980)	1,238,478
112	391.2	Computers & Peripheral Equipment	398,659	0	R-97	119,604	518,263
113	391.25	Computer Software	512,890	0	R-98	2,588,675	3,101,565
114	391.26	Computer Software Personal	(5,831)	0	R-99	25,115	19,284
115	391.3	Data Handling Equipment	52,012	0	R-100	0	52,012
116	391.3	Other Office Equipment	114,774	0	R-101	8,895	123,669
117	392.11	Trans Equipment-Lt Duty Trucks	1,334,582	0	R-102	62,007	1,396,589
118	392.12	Trans Equipment-Hvy Duty Trucks	3,071,129	0	R-103	0	3,071,129
119	392.2	Trans Equipment-Autos	524,665	0	R-104	121,685	646,350
120	392.3	Trans Equipment Other	306,205	0	R-105	0	306,205
121	393	Stores Equipment	(255,368)	0	R-106	0	(255,368)
122	394	Tools, Shop & Garage Equipment	1,365,144	0	R-107	5,214	1,370,358
123	394	Tools, Shop & Garage Equip Other	1,982,038	0	R-108	0	1,982,038
124	395	Laboratory Equipment	722,287	0	R-109	0	722,287
125	395	Laboratory Equipment Other	197,485	0	R-110	0	197,485
126	396	Power Operated Equipment	869,865	0	R-111	0	869,865
127	397	Comm Equipment-Non-Tele	658,093	0	R-112	11,363	669,456
128	397.2	Comm Equipment-Tele	87,059	0	R-113	14,108	101,167
129	398	Miscellaneous	248,953	0	R-114	3,109	252,062
130	399	Other Tangible Property	244,280	0	R-115	0	244,280
131		Total General Plant	$ 16,180,728	$ (914,350)		$ 2,777,485	$ 18,043,863
132		Not Classified	9,600	0	R-116	0	9,600
133		**Total Depreciation Reserve**	**$ 294,936,609**	**$ (914,350)**		**$ 3,117,533**	**$ 297,139,792**

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

Adjustments To Reserve

Adjmt No.	Description		Total Water Adjustment Amount	Total Water Total Adjustment
A/C 390.3	S&I-Misc	R-95		$ 0
1			$ 0	
2			0	
A/C 391	Office Furniture and Equipment	R-96		$ (914,350)
1	To RemoveTransition Cost - SSU		$ (632,476)	
2	To Remove Transition Cost - Alton CC		(281,874)	
3	To Adjust for Capitalized Cost		0	
4				
A/C 391.2	Computers & Peripheral Equipment	R-97		$ 0
1			$ 0	
2			0	
A/C 391.25	Computer Software	R-98		$ 0
1			$ 0	
2			0	
A/C 391.26	Computer Software Personal	R-99		$ 0
1			$ 0	
2			0	
A/C 391.3	Data Handling Equipment	R-100		$ 0
1			$ 0	
2			0	
A/C 391.3	Other Office Equipment	R-101		$ 0
1			$ 0	
2			0	
A/C 392.11	Trans Equipment-Lt Duty Trucks	R-102		$ 0
1			$ 0	
2			0	
A/C 392.12	Trans Equipment-Hvy Duty Trucks	R-103		$ 0
1			$ 0	
2			0	
A/C 392.2	Trans Equipment-Autos	R-104		$ 0
1			$ 0	
2			0	
A/C 392.3	Trans Equipment Other	R-105		$ 0
1			$ 0	
2			0	
A/C 393	Stores Equipment	R-106		$ 0
1			$ 0	

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

Depreciation Expense

Line	A/C No. (A)	Plant Title (B)	Total Adjusted Water Plant (C)	Composite Depreciation Rate (D)	Total Water District Specific Depreciation (E)	Corporate Depreciation Distribution (F)	Total Water Plant Depreciation (G)
1		Intangible					
2	301	Organization	$ 178,288	0.00%	$ 0	$ 0	$ 0
3	302	Franchise & Consents	39,500	0.00%	0	0	0
4	303	Miscellaneous Intangible	338,942	0.00%	0	0	0
5		Total Intangible	$ 556,730		$ 0	$ 0	$ 0
6		Source of Supply					
7	310	Land & Land Rights	$ 1,707,294	0.00%	$ 0	$ 0	$ 0
8	311	Structures & Improvements	10,604,137	2.45%	259,801	0	259,801
9	312	Collecting & Impounding Res	111,066	1.25%	1,388	0	1,388
10	313	Lake, River & Other Intakes	447,399	1.77%	7,919	0	7,919
11	314	Wells & Springs	6,309,423	1.67%	105,367	0	105,367
12	315	Infiltration Galleries & Tunnels	1,804	1.67%	30	0	30
13	316	Supply Mains	10,960,950	1.60%	175,375	0	175,375
14	316	Supply Mains-North Plant	245,687	1.60%	3,931	0	3,931
15	316	Supply Mains-Central Plant	3,929,522	1.60%	62,872	0	62,872
16	316	Supply Mains-South Plant	337,448	1.60%	5,399	0	5,399
17	316	Supply Mains-Meramec Plant	1,313,864	1.60%	21,022	0	21,022
18	317	Other Source of Supply Plant	1,730	4.00%	69	0	69
19		Total Source of Supply	$ 35,970,324		$ 643,175	$ 0	$ 643,175
20		Pumping					
21	320	Land & Land Rights	$ 367,015	0.00%	$ 0	$ 0	$ 0
22	321	S & I-Plant	7,905,787	1.73%	136,770	0	136,770
23	321.1	S & I-Pumps (STL)	4,848,057	1.73%	83,871	0	83,871
24	321.2	S & I-Boosters	2,718,024	1.73%	47,022	0	47,022
25	322	Boiler Equipment	348	2.00%	7	0	7
26	323	Other Power Prod. Equip.	332,106	2.00%	6,642	0	6,642
27	324	Steam Pumping Equipment	6,907	0.00%	0	0	0
28	325.1	Electric Pumping Equipment	13,774,371	2.44%	336,095	0	336,095
29	325.2	Pumping Equipment-Pre '46	874,158	2.44%	21,329	0	21,329
30	325.3	Pumping Equipment-Post '46	25,323,220	2.44%	617,887	0	617,887
31	325	Pumping Equipment-Booster	1,493,074	2.44%	36,431	0	36,431
32	326	Diesel Pumping Equipment	145,006	2.44%	3,538	0	3,538
33	326	Dsl Pump Equip-Stratman	207,946	2.44%	5,074	0	5,074
34	326	Dsl Pump Equip-Central Plant	1,698,803	2.44%	41,451	0	41,451
35	327	Pump Equip Hydraulic	81,548	2.44%	1,990	0	1,990
36	328	Other Pumping Equipment	501,764	2.44%	12,243	0	12,243
37		Total Pumping	$ 60,278,134		$ 1,350,350	$ 0	$ 1,350,350
38		Water Treatment Plant					
39	330	Land & Land Rights	$ 1,455,587	0.00%	$ 0	$ 0	$ 0
40	331	Structures & Improvements	33,406,424	1.63%	544,525	0	544,525
41	331	S & I - North Plant	5,897,100	1.63%	96,123	0	96,123
42	331	S & I-Central 1 & 2	2,679,748	1.63%	43,680	0	43,680
43	331	S & I-Central 3	21,452,569	1.63%	349,677	0	349,677
44	331	S & I-South Plant	2,375,351	1.63%	38,718	0	38,718
45	331	S & I-Meramac	9,171,169	1.63%	149,490	0	149,490
46	332	WT Equip Non-Media	36,268,103	2.78%	1,008,253	0	1,008,253
47	332	WT Equip-North Plant	7,179,235	2.78%	199,583	0	199,583
48	332	WT Equip-Central 1 & 2	2,256,219	2.78%	62,723	0	62,723
49	332	WT Equip-Central 3	21,805,467	2.78%	606,192	0	606,192
50	332	WT Equip-South Plant	2,628,630	2.78%	73,076	0	73,076
51	332	WT Equip-Meramac	7,355,932	2.78%	204,495	0	204,495
52	332	Other P/E Hand Equipment	1,481,666	3.33%	49,339	0	49,339
53	332.4	Equipment Filter Media	1,077,545	2.78%	29,956	0	29,956
54		Total Water Treatment Plant	$ 156,490,745		$ 3,455,829	$ 0	$ 3,455,829

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

Depreciation Expense

Line	A/C No. (A)	Plant Title (B)	Total Adjusted Water Plant (C)	Composite Depreciation Rate (D)	Total Water District Specific Depreciation (E)	Corporate Depreciation Distribution (F)	Total Water Plant Depreciation (G)
55		Transmission & Distribution					
56	340	Land & Land Rights	$ 4,728,291	0.00%	$ 0	$ 0	$ 0
57	341	Structures & Improvements	6,974,157	2.67%	186,210	0	186,210
58	341.63	S & I-Spec Cross	267,357	0.00%	0	0	0
59	342	Distr. Res. & Standpipes	7,603,095	2.25%	171,070	0	171,070
60	342	Rsvr & Standpipe-Elev	5,869,922	2.25%	132,073	0	132,073
61	342	Rsvr & Standpipe-Ground	10,591,293	2.25%	238,304	0	238,304
62	343	T & D Mains (Not Classified)	33,101,975	1.50%	496,530	0	496,530
63	343.1	T & D Mains - 4" & Less	4,024,296	1.50%	60,364	0	60,364
64	343.1	T & D Mains AC 4 (STL)	2,827,541	1.50%	42,413	0	42,413
65	343.1	T & D Mains Galv 1 (STL)	50,188	1.50%	753	0	753
66	343.2	T & D Mains - 6" to 8"	43,385,008	1.50%	650,775	0	650,775
67	343.2	CI-10" & Smaller-1900-1928	2,800,809	1.50%	42,012	0	42,012
68	343.2	CI-10" & Smaller 1929-1956	17,273,037	1.50%	259,096	0	259,096
69	343.2	CI-10" & Smaller-1957-1993	53,099,538	1.50%	796,493	0	796,493
70	343.2	T & D Mains - DI 6-8 (STL)	242,693,826	1.50%	3,640,407	0	3,640,407
71	343.2	T & D Mains - DI 6-10" (TN)	7,101	1.50%	107	0	107
72	343.2	T & D Mains - PL 6-8" (STL)	666,787	1.50%	10,002	0	10,002
73	343.3	T & D Mains - 10" to 16"	46,077,117	1.50%	691,157	0	691,157
74	343.3	T & D Mains - 18" & Greater	13,651,081	1.50%	204,766	0	204,766
75	343.3	CI-12" (STL)	13,026,543	1.50%	195,398	0	195,398
76	343.3	CI-16" (STL)	19,124,068	1.50%	286,861	0	286,861
77	343.3	T & D Mains - DI 12 (STL)	59,333,118	1.50%	889,997	0	889,997
78	343.3	T & D Mains - DI 16 & Greater (STL)	106,941,041	1.50%	1,604,116	0	1,604,116
79	343.3	T & D Mains - LJ 20 (STL)	4,499,594	1.50%	67,494	0	67,494
80	343.3	T & D Mains - PL 12 (STL)	274,277	1.50%	4,114	0	4,114
81	344	Fire Mains	529,359	1.50%	7,940	0	7,940
82	345	Services	23,175,266	3.08%	713,798	0	713,798
83	346.1	Meters-Bronze Case	5,656,199	2.43%	137,446	0	137,446
84	346.2	Meters-Plastic Case	90,711	2.43%	2,204	0	2,204
85	346.3	Meters-Other	20,627,427	2.43%	501,246	0	501,246
86	346.3	Meters-Remote (ARB's)	4,192,376	2.43%	101,875	0	101,875
87	347.1	Meter Install	16,108,748	2.43%	391,443	0	391,443
88	347.2	Meter Install-Other	9,622,440	2.43%	233,825	0	233,825
89	348	Hydrants	48,675,649	1.92%	934,572	0	934,572
90	349	Other T&D Plant	35,406	2.00%	708	0	708
91		Total Transmission & Distribution	$ 827,604,641		$ 13,695,569	$ 0	$ 13,695,569
92		Sewer Plant					
93	351.0	Structures & Improvements	$ 0	0.00%	$ 0	$ 0	$ 0
94	352.1	Collection Sewers Forced	0	0.00%	0	0	0
95	352.2	Collecting Mains	0	0.00%	0	0	0
96	352.2	Collecting Mains Other	0	0.00%	0	0	0
97	353.0	Service to Customers	0	0.00%	0	0	0
98	363.0	Electric Pumping Equipment	0	0.00%	0	0	0
99	370.1	Land & Land Rights	0	0.00%	0	0	0
100	372	T&D Equipment	0	0.00%	0	0	0
101	372.0	T&D Equipment Influent Lift	0	0.00%	0	0	0
102	374	Outfall Sewer Lines	0	0.00%	0	0	0
103		Total Sewer Plant	$ 0		$ 0	$ 0	$ 0
104		General Plant					
105	389	Land & Land Rights	$ 20,431	0.00%	$ 0	$ 0	$ 0
106	390	S&I-Store, Shop & Garage	600,046	2.40%	14,401	0	14,401
107	390.1	S & I-Offices	905,852	2.40%	21,740	0	21,740
108	390.1	S & I-Leasehold	5,796	5.00%	290	0	290

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

Depreciation Expense

					Total Water		
Line	A/C No.	Plant Title	Total Adjusted Water Plant	Composite Depreciation Rate	District Specific Depreciation	Corporate Depreciation Distribution	Total Water Plant Depreciation
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
109	390.1	S & I-Leasehold - SCADA	339,728	5.00%	16,986	0	16,986
110	390.3	S&I-Misc	3,695,334	2.40%	88,688	0	88,688
111	391	Office Furniture and Equipment	2,455,676	4.00%	68,126	30,101	98,227
112	391.2	Computers & Peripheral Equipment	5,622,485	14.29%	473,797	329,656	803,453
113	391.25	Computer Software	8,795,815	14.29%	389,762	867,160	1,256,922
114	391.26	Computer Software Personal	251,109	14.29%	19,068	16,815	35,884
115	391.3	Data Handling Equipment	342,896	6.67%	22,871	0	22,871
116	391.3	Other Office Equipment	439,455	6.67%	28,365	946	29,312
117	392.11	Trans Equipment-Lt Duty Trucks	786,073	0.00%	0	0	0
118	392.12	Trans Equipment-Hvy Duty Trucks	4,163,904	8.33%	346,853	0	346,853
119	392.2	Trans Equipment-Autos	537,810	0.00%	0	0	0
120	392.3	Trans Equipment Other	61,997	0.00%	0	0	0
121	393	Stores Equipment	333,911	2.86%	9,550	0	9,550
122	394	Tools, Shop & Garage Equipment	2,780,867	5.00%	138,218	826	139,043
123	394	Tools, Shop & Garage Equip Other	3,934,335	5.00%	196,717	0	196,717
124	395	Laboratory Equipment	1,744,429	4.00%	69,777	0	69,777
125	395	Laboratory Equipment Other	285,859	4.00%	11,434	0	11,434
126	396	Power Operated Equipment	1,226,159	6.82%	83,624	0	83,624
127	397	Comm Equipment-Non-Tele	1,342,158	5.00%	66,996	112	67,108
128	397.2	Comm Equipment-Tele	133,230	6.67%	6,556	2,331	8,886
129	398	Miscellaneous	1,693,301	5.00%	84,125	540	84,665
130	399	Other Tangible Property	927,075	5.00%	46,354	0	46,354
131		Total General Plant	$ 43,425,731		$ 2,204,299	$ 1,248,487	$ 3,452,786
132	**Total Depreciation Expense**		**$ 1,124,326,305**		**$ 21,349,222**	**$ 1,248,487**	**$ 22,597,709**

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

Cash Working Capital

Line	Description (A)		Adjusted Test Year Expenses [Sum of Districts] (B)	Revenue Lag Composite (C)	Expense Lag (D)	Net CWC Lag [(F)x365] (E)	Com-posite Factor [(G)/(B)] (F)		Cash Working Capital Requirement [Sum of Districts] (G)
			Total Water						
1	Operation & Maintenance Expense								
2	Base Payroll	$	11,443,097	55.96	13.00	42.96	0.1177	$	1,346,993
3	Payroll Withholdings:								
4	FICA - Employee Portion		1,589,759	55.95	16.19	39.76	0.1089		173,163
5	Federal Income Taxes Withheld		3,752,819	55.95	16.19	39.76	0.1089		408,775
6	State Income Taxes Withheld		1,217,978	55.94	18.19	37.75	0.1034		125,980
7	401(k)		2,181,514	55.95	38.82	17.13	0.0469		102,366
8	EIP		168,689	55.95	38.82	17.13	0.0469		7,917
9	Fuel & Power		8,235,678	56.21	37.20	19.01	0.0521		428,925
10	Chemicals		6,882,021	0.00	0.00	0.00	0.0000		0
11	Materials and Supplies		2,672,624	0.00	0.00	0.00	0.0000		0
12	Purchased Water		928,312	45.06	42.45	2.61	0.0071		6,630
13	Management Fees		23,016,189	55.82	21.41	34.41	0.0943		2,169,930
14	Group Insurance		4,602,630	55.24	(7.50)	62.74	0.1719		791,131
15	OPEB's		1,022,734	55.95	3.41	52.54	0.1439		147,204
16	Pensions		2,878,811	55.94	17.58	38.36	0.1051		302,576
17	EIP - Employer Match		(37,290)	55.88	38.82	17.06	0.0467		(1,743)
18	401(k) - Employer Match		406,020	57.07	38.82	18.25	0.0500		20,306
19	Insurance Other Than Group		3,838,421	55.94	42.44	13.50	0.0370		141,935
20	Uncollectible Accounts		1,677,397	0.00	0.00	0.00	0.0000		0
21	Rents		360,243	54.70	(9.96)	64.66	0.1772		63,822
22	Cash Vouchers		11,493,279	54.90	21.41	33.49	0.0918		1,054,648
23	Total Operation & Maintenance Expense	$	88,330,925					$	7,290,558
24	Taxes Other Than Income								
25	FICA - Employer Portion		1,589,759	55.95	16.19	39.76	0.1089	$	173,163
26	Federal Unemployment		22,967	55.53	76.38	(20.85)	(0.0571)		(1,312)
27	State Unemployment		58,843	55.51	76.38	(20.87)	(0.0572)		(3,364)
28	Property Taxes		9,627,647	55.12	182.50	(127.38)	(0.3490)		(3,359,829)
29	Franchise Tax		252,266	54.39	(77.50)	131.89	0.3613		91,151
30	PSC Assessment		1,105,152	55.78	(31.63)	87.41	0.2395		264,666
31	Total Taxes Other Than Income	$	12,656,634					$	(2,835,525)
32	Other Expenses								
33	Gross Receipts Tax		11,603,379	25.54	47.37	(21.83)	(0.0598)		(693,976)
34	Sales Tax		941,031	0.02	8.12	(8.10)	(0.0222)		(20,890)
35	Missouri Primacy Fees		752,180	24.72	243.50	(218.78)	(0.5994)		(450,861)
36	Total Other Expenses	$	13,296,589					$	(1,165,727)
37	**Cash Working Capital Before Income Tax and Interest Offsets**							$	3,289,306
38	Interest Expense	$	15,264,740	53.76	108.85	(55.09)	(0.1509)	$	(2,304,038)
39	Federal Income Tax	$	9,057,645	52.88	37.00	15.88	0.0435	$	393,954
40	State Income Tax	$	1,423,344	52.89	58.95	(6.06)	(0.0166)	$	(23,644)

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

Income Statement

Total Water

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	$ 102,388,692	$ 1,916,881	S-1	$ 0	$ 104,305,573
3	Commercial Revenue	30,510,065	869,513	S-2	35	31,379,613
4	Industrial Revenue	10,439,899	12,123	S-3	0	10,452,022
5	Private Fire	1,603,897	(17,223)	S-4	0	1,586,674
6	Public Fire	5,970,292	(15)	S-5	0	5,970,277
7	Public Authorities	2,885,222	43,830	S-6	0	2,929,052
8	Sales For Resale	7,008,188	545,898	S-7	0	7,554,086
9	Other Revenue	2,500,627	0	S-8	202,334	2,702,961
10	Total Revenues	$ 163,306,882	$ 3,371,007		$ 202,369	$ 166,880,258
11	Operating Expenses:					
12	Operation & Maintenance:					
13	Source of Supply	1,853,881	635,208	S-9	621	2,489,710
14	Pumping	9,522,300	376,526	S-10	(162,108)	9,736,718
15	Water Treatment	11,175,786	(86,013)	S-11	1,328	11,091,101
16	Transmission & Distribution	13,489,819	150,126	S-12	6,805	13,646,750
17	Customer Accounts	2,633,190	(142,241)	S-13	3,683,662	6,174,611
18	Administrative & General	1,196,600	9,913,432	S-14	34,082,002	45,192,034
19	Total O & M Expense	$ 39,871,576	$ 10,847,038		$ 37,612,311	$ 88,330,925
20	Other Operating Expenses:					
21	Depreciation - Plant	14,381,027	4,671,354	S-15	1,248,487	20,300,868
22	Amortization	0	0	S-16	29,735	29,735
23	Taxes Other Than Income	10,687,905	536,662	S-17	1,432,067	12,656,634
24	Total Other Operating Expense	$ 25,068,932	$ 5,208,016		$ 2,710,290	$ 32,987,238
25	Total Operating Expenses	64,940,508	16,055,054		40,322,600	121,318,162
26	Net Income Before Income Taxes	$ 98,366,374	$ (12,684,047)		$ (40,120,231)	$ 45,562,096
27	Income Taxes:					
28	Current Income Tax	$ 0	$ 6,012,458	S-18	$ 3,656,119	$ 9,668,577
29	Deferred Income Tax:					
30	Deferred Income Tax Expense	422,664	(5,063,988)	S-19	6,708,467	2,067,143
31	ITC Amortization	(102,252)	0	S-20	(28,488)	(130,740)
32	Total Income Taxes	$ 320,412	$ 948,470		$ 10,336,098	$ 11,604,980
33	**Net Operating Income**	**$ 98,045,962**	**$ (13,632,517)**		**$ (50,456,329)**	**$ 33,957,116**

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

Adjustments To Income Statement

Adjmt No.	Description		Total Water Adjustment Amount	Total Water Total Adjustment
Residential Revenue		S-1		$ 1,916,881
1	To Normalize and Annualize Revenues (Grissum)		$ 1,423,829	
2	To Remove Unbilled Revenues (Grissum)		1,471,066	
3	To Remove ISRS and Property Tax Surcharges (Grissum)		(978,014)	
Commercial Revenue		S-2		$ 869,513
1	To Normalize and Annualize Revenues (Grissum)		$ 637,778	
2	To Remove Unbilled Revenues (Grissum)		372,558	
3	To Remove ISRS and Property Tax Surcharges (Grissum)		(140,823)	
Industrial Revenue		S-3		$ 12,123
1	To Normalize and Annualize Revenues (Grissum)		$ (100,609)	
2	To Remove Unbilled Revenues (Grissum)		112,732	
Private Fire		S-4		$ (17,223)
1	To Remove Unbilled Revenues (Grissum)		(17,223)	
Public Fire		S-5	0	$ (15)
1	To Remove ISRS and Property Tax Surcharges (Grissum)		(15)	
Public Authorities		S-6		$ 43,830
1	To Remove Unbilled Revenues (Grissum)		50,429	
2	To Remove ISRS and Property Tax Surcharges (Grissum)		(6,599)	
Sales For Resale		S-7		$ 545,898
1	To Normalize and Annualize Revenues (Grissum)		$ 560,375	
2	To Remove Unbilled Revenues (Grissum)		(6,670)	
3	To Remove ISRS and Property Tax Surcharges (Grissum)		(7,807)	
Other Revenue		S-8		$ 0
1	To Include Compensation for MAWC Services Provided by AWR (Cassidy)		0	
Source of Supply		S-9		$ 635,208
1	To Annualize Payroll (Hanneken)		$ 2,973	
2	To Normalize Overtime Pay (Hanneken)		(9,198)	

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

Adjustments To Income Statement

Adjmt No.	Description		Total Water Adjustment Amount		Total Adjustment
3	To Remove Lobbyist Pay (Hanneken)		0		
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)		(527)		
5	To Annualize Purchased Water Expense (Grissum)		641,961		
Pumping	S-10			$	376,526
1	To Annualize Payroll (Hanneken)	$	152,219		
2	To Normalize Overtime Pay (Hanneken)		(46,205)		
3	To Remove Lobbyist Pay (Hanneken)		0		
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)		(7,397)		
5	To Annualize Fuel & Power Expense (Grissum)		277,909		
Water Treatment	S-11			$	(86,013)
1	To Annualize Payroll (Hanneken)	$	68,293		
2	To Normalize Overtime Pay (Hanneken)		(96,950)		
3	To Remove Lobbyist Pay (Hanneken)		0		
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)		(3,784)		
5	To Annualize Waste Disposal Expense (Hagemeyer)		80,507		
6	To Annualize Chemicals Expense (Grissum)		(134,079)		
Transmission & Distribution	S-12			$	150,126
1	To Annualize Payroll (Hanneken)	$	379,874		
2	To Normalize Overtime Pay (Hanneken)		(234,500)		
3	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)		(3,197)		
4	To Annualize Main Breaks Expense (Hagemeyer)		7,949		
Customer Accounts	S-13			$	(142,241)
1	To Annualize Payroll (Hanneken)	$	152,768		
2	To Normalize Overtime Pay (Hanneken)		(64,859)		
3	To Annualize Postage Expense (Grissum)		45,431		
4	To Annualize Uncollectibles Expense (Grissum)		(275,581)		
Administrative & General	S-14			$	9,913,432
1	To Annualize Payroll (Hanneken)	$	85,228		
2	To Normalize Overtime Pay (Hanneken)		(69,216)		

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

Adjustments To Income Statement

Adjmt No.	Description	Total Water Adjustment Amount	Total Water Total Adjustment
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	(195,134)	
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)	1,198,191	
8	To Annualize Other Post Employment Benefits (Hagemeyer)	1,203,741	
9	To Annualize Tank Painting Expense (Hagemeyer)	(674,523)	
10	To Annualize Pension Expense (Hagemeyer)	2,262,273	
11	To Annualize Transportation Leases (Hagemeyer)	(306,646)	
12	To Annualize Waste Disposal Expense (Hagemeyer)	(16,408)	
13	To Annualize Main Breaks Expense (Hagemeyer)	57,438	
14	To Normalize Rate Case Expense (Hagemeyer)	0	
15	To Remove Meals, Awards, etc. (Began)	(39,306)	
16	To Remove Miscellaneous Expense (Began)	(15,703)	
17	To Remove Dues and Donations (Began)	(168,109)	
18	To Remove Disallowed Promotion Expense (Began)	(7,928)	
19	To Remove Disallowed Advertising Expense (Began)	(19,398)	
20	To Remove Disallowed Dues, Donations and Memberships (Began)	0	
21	To Remove Disallowed Lobbying Expense (Began)	0	
22	To Annualize Payroll Tax Expense (Hanneken)	6,768,276	
23	To Annualize Incentive Compensation Expense (Hanneken)	(149,344)	
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	
Depreciation - Plant	S-15		$ 4,671,354
1	To annualize depreciation expense at Staff's proposed rates (Began)	$ 6,968,195	

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

Adjustments To Income Statement

Total Water

Adjmt No.	Description		Adjustment Amount	Total Adjustment
2	To adjust depreciation expense related to contributions in aid of construction (Began)		(2,095,355)	
3	To adjust depreciation related to transportation and power operated equipment (Began)		(201,486)	
Amortization		S-16		$ 0
1			$ 0	
Taxes Other Than Income		S-17		$ 536,662
1	To Annualize Payroll Taxes (Hanneken)		$ 94,677	
2	To Adjust Payroll Tax Related to Incentive Compensation (Hanneken)		(11,426)	
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)		453,411	
Current Income Tax		S-18		$ 6,012,458
1	To adjust current income tax expense. (Cassidy)		$ 6,012,458	
Deferred Income Tax Expense		S-19		$ (5,063,988)
1	To adjust deferred income tax expense. (Cassidy)		$ (5,063,988)	
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

Line	Description (A)			Total Water: Test Year (B)	Total Water: 6.26% Return (C)	Total Water: 6.40% Return (D)	Total Water: 6.54% Return (E)
1	Net Operating Income (Acct. Sch. 1)			$ 33,957,115	$ 35,260,987	$ 36,049,571	$ 36,838,156
2	Add:						
3	Current Income Tax			9,668,578	10,480,990	10,972,338	11,463,687
4	Deferred Income Taxes						
5	Deferred Income Tax Expense			2,067,143	2,067,143	2,067,143	2,067,143
6	ITC Amortization			(130,740)	(130,740)	(130,740)	(130,740)
7	Net Income Before Income Tax			$ 45,562,096	$ 47,678,380	$ 48,958,313	$ 50,238,246
8	Addditions to Net Income Before Income Tax:						
9	Book Depreciation			$ 20,300,868	$ 20,300,868	$ 20,300,868	$ 20,300,868
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			35,651	35,651	35,651	35,651
13	Other (Describe)			0	0	0	0
14	Other (Describe)			0	0	0	0
15	Total Additions			$ 20,336,519	$ 20,336,519	$ 20,336,519	$ 20,336,519
16	Subtractions to Net Income Before Income Tax:						
17	Interest Expense	@	2.71%	$ 15,264,740	$ 15,264,740	$ 15,264,740	$ 15,264,740
18	Tax Straight Line Depreciation			20,300,868	20,300,868	20,300,868	20,300,868
19	Tax Depreciation in Excess of Straight Line			5,146,959	5,146,959	5,146,959	5,146,959
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			$ 40,712,568	$ 40,712,568	$ 40,712,568	$ 40,712,568
24	Net Taxable Income			$ 25,186,048	$ 27,302,331	$ 28,582,264	$ 29,862,197
25	Provision for Federal Income Tax						
26	Net Taxable Income			$ 25,186,048	$ 27,302,331	$ 28,582,264	$ 29,862,197
27	Deduct Missouri Income Tax	@	100.00%	1,313,017	1,423,344	1,490,071	1,556,797
28	Federal Taxable Income			$ 23,873,031	$ 25,878,987	$ 27,092,193	$ 28,305,400
29	Federal Income Tax	@	35.00%	$ 8,355,561	$ 9,057,645	$ 9,482,268	$ 9,906,890
30	Provision for Missouri Income Tax						
31	Net Taxable Income			$ 25,186,048	$ 27,302,331	$ 28,582,264	$ 29,862,197
32	Deduct Federal Income Tax	@	50.00%	4,177,780	4,528,823	4,741,134	4,953,445
33	Missouri Taxable Income			$ 21,008,268	$ 22,773,508	$ 23,841,130	$ 24,908,752
34	Missouri Income Tax	@	6.25%	$ 1,313,017	$ 1,423,344	$ 1,490,071	$ 1,556,797
35	Summary of Provision For Income Tax						
36	Federal Income Tax			$ 8,355,561	$ 9,057,645	$ 9,482,268	$ 9,906,890
37	State Income Tax			1,313,017	1,423,344	1,490,071	1,556,797
38	**Total Current Income Tax**			**$ 9,668,578**	**$ 10,480,990**	**$ 10,972,338**	**$ 11,463,687**

TOTAL SEWER

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

Revenue Requirement

Line	(A)		Total Sewer 8.60% Equity Return (B)	9.10% Equity Return (C)	9.60% Equity Return (D)
1	Net Original Cost Rate Base	(From Accounting Schedule 2)	$ 682,222	$ 682,222	$ 682,222
2	Rate of Return		6.26%	6.40%	6.54%
3	Net Operating Income Requirement		$ 42,707	$ 43,662	$ 44,617
4	Net Operating Income Available	(From Accounting Schedule 9)	(116,926)	(116,926)	(116,926)
5	Additional Net Operating Income Requirement		$ 159,634	$ 160,589	$ 161,544
6	Income Tax Requirement:	(From Accounting Schedule 11)			
7	Required Current Income Tax		$ 36,721	$ 37,316	$ 37,911
8	Test Year Current Income Tax		(62,743)	(62,743)	(62,743)
9	Additional Current Income Tax Requirement		$ 99,464	$ 100,059	$ 100,654
10	Additional Gross Revenue Requirement Before Allowances		$ 259,098	$ 260,648	$ 262,198
11	Allowance for True-up		$ 126,772	$ 126,772	$ 126,772
12	**Additional Gross Revenue Requirement**		**$ 385,870**	**$ 387,420**	**$ 388,970**
13	Adjusted Revenue at Current Rates	(From Accounting Schedule 9)	$ 318,539	$ 318,539	$ 318,539
14	Total Gross Revenue Requirement		$ 704,409	$ 705,959	$ 707,509

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

Rate Base

			Total Sewer					
Line	Description (A)			Direct Assigned (B)		Corporate Distribution (C)		Total (D)
1	Plant in Service	(From Accounting Schedule 3)	$	1,862,698	$	47,288	$	1,909,986
2	Less:							0
3	Accumulated Depreciation Reserve	(From Accounting Schedule 5)		478,627		14,774		493,401
4	Accumulated Amortization Reserve					0		0
5	Net Plant in Service		$	1,384,071	$	32,514	$	1,416,585
6	Add:							
7	Cash Working Capital	(From Accounting Schedule 8)	$	24,127	$		$	24,127
8	Materials and Supplies			0		1		1
9	Prepayments			0		3,242		3,242
10	Deferred OPEB Asset			0		594		594
11	Other			0		0		0
12	Other			0		0		0
13	Other			0		0		0
14	Total Additions to Net Plant in Service		$	24,127	$	3,837	$	27,964
15	Deduct:							
16	Interest Offset	(From Accounting Schedule 8)	$	3,495	$		$	3,495
17	Federal Income Tax Offset	(From Accounting Schedule 8)		(251)				(251)
18	State Income Tax Offset	(From Accounting Schedule 8)		261				261
19	Contributions In Aid of Construction:			612,396		0		612,396
20	Customer Advances			(390)		0		(390)
21	Customer Deposits			0		0		0
22	Pre-71 ITC			0		0		0
23	Deferred Income Taxes			0		99,645		99,645
24	Accrued Pension Liability			0		47,172		47,172
25	Other			0		0		0
26	Other			0		0		0
27	Other			0		0		0
28	Total Deductions to Net Plant in Service		$	615,511	$	146,817	$	762,328
29	**Total Rate Base**		**$**	**792,687**	**$**	**(110,465)**	**$**	**682,222**

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

Plant In Service

Total Sewer

Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
1		Intangible					
2	301	Organization	$ 0	$ 0	P-1	$ 858	$ 858
3	302	Franchise & Consents	150	0	P-2	0	150
4	303	Miscellaneous Intangible	0	0	P-3	1,343	1,343
5		Total Intangible	$ 150	$ 0		$ 2,201	$ 2,351
6		Source of Supply					
7	310	Land & Land Rights	$ 0	$ 0	P-4	$ 0	$ 0
8	311	Structures & Improvements	0	0	P-5	0	0
9	312	Collecting & Impounding Res	0	0	P-6	0	0
10	313	Lake, River & Other Intakes	0	0	P-7	0	0
11	314	Wells & Springs	0	0	P-8	0	0
12	315	Infiltration Galleries & Tunnels	0	0	P-9	0	0
13	316	Supply Mains	0	0	P-9	0	0
14	316	Supply Mains-North Plant	0	0	P-10	0	0
15	316	Supply Mains-Central Plant	0	0	P-11	0	0
16	316	Supply Mains-South Plant	0	0	P-12	0	0
17	316	Supply Mains-Meramec Plant	0	0	P-13	0	0
18	317	Other Source of Supply Plant	0	0	P-14	0	0
19		Total Source of Supply	$ 0	$ 0		$ 0	$ 0
20		Pumping					
21	320	Land & Land Rights	$ 0	$ 0	P-15	$ 0	$ 0
22	321	S & I-Plant	13,694	0	P-16	0	13,694
23	321.1	S & I-Pumps (STL)	0	0	P-17	0	0
24	321.2	S & I-Boosters	0	0	P-18	0	0
25	322	Boiler Equipment	0	0	P-19	0	0
26	323	Other Power Prod. Equip.	0	0	P-20	0	0
27	324	Steam Pumping Equipment	0	0	P-21	0	0
28	325.1	Electric Pumping Equipment	3,528	0	P-22	0	3,528
29	325.2	Pumping Equipment-Pre '46	0	0	P-23	0	0
30	325.3	Pumping Equipment-Post '46	0	0	P-24	0	0
31	325	Pumping Equipment-Booster	0	0	P-25	0	0
32	326	Diesel Pumping Equipment	0	0	P-26	0	0
33	326	Dsl Pump Equip-Stratman	0	0	P-27	0	0
34	326	Dsl Pump Equip-Central Plant	0	0	P-28	0	0
35	327	Pump Equip Hydraulic	0	0	P-29	0	0
36	328	Other Pumping Equipment	0	0	P-30	0	0
37		Total Pumping	$ 17,222	$ 0		$ 0	$ 17,222
38		Water Treatment Plant					
39	330	Land & Land Rights	$ 0	$ 0	P-31	$ 0	$ 0
40	331	Structures & Improvements	0	0	P-32	0	0
41	331	S & I - North Plant	0	0	P-33	0	0
42	331	S & I-Central 1 & 2	0	0	P-34	0	0
43	331	S & I-Central 3	0	0	P-35	0	0
44	331	S & I-South Plant	0	0	P-36	0	0
45	331	S & I-Meramac	0	0	P-37	0	0
46	332	WT Equip Non-Media	0	0	P-38	0	0
47	332	WT Equip-North Plant	0	0	P-39	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

Total Sewer

Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
48	332	WT Equip-Central 1 & 2	0	0	P-40	0	0
49	332	WT Equip-Central 3	0	0	P-41	0	0
50	332	WT Equip-South Plant	0	0	P-42	0	0
51	332	WT Equip-Meramac	0	0	P-43	0	0
52	332	Other P/E Hand Equipment	0	0	P-44	0	0
53	332.4	Equipment Filter Media	0	0	P-45	0	0
54		Total Water Treatment Plant	$ 0	$ 0		$ 0	$ 0
55		Transmission & Distribution					
56	340	Land & Land Rights	$ 0	$ 0	P-46	$ 0	$ 0
57	341	Structures & Improvements	0	0	P-47	0	0
58	341.63	S & I-Spec Cross	0	0	P-48	0	0
59	342	Distr. Res. & Standpipes	0	0	P-49	0	0
60	342	Rsvr & Standpipe-Elev	0	0	P-50	0	0
61	342	Rsvr & Standpipe-Ground	0	0	P-51	0	0
62	343	T & D Mains (Not Classified)	0	0	P-52	0	0
63	343.1	T & D Mains - 4" & Less	0	0	P-53	0	0
64	343.1	T & D Mains AC 4 (STL)	0	0	P-54	0	0
65	343.1	T & D Mains Galv 1 (STL)	0	0	P-55	0	0
66	343.2	T & D Mains - 6" to 8"	0	0	P-56	0	0
67	343.2	CI-10" & Smaller-1900-1928	0	0	P-57	0	0
68	343.2	CI-10" & Smaller 1929-1956	0	0	P-58	0	0
69	343.2	CI-10" & Smaller-1957-1993	0	0	P-59	0	0
70	343.2	T & D Mains - DI 6-8 (STL)	0	0	P-60	0	0
71	343.2	T & D Mains - DI 6-10" (TN)	0	0	P-61	0	0
72	343.2	T & D Mains - PL 6-8" (STL)	0	0	P-62	0	0
73	343.3	T & D Mains - 10" to 16"	0	0	P-63	0	0
74	343.3	T & D Mains - 18" & Greater	0	0	P-64	0	0
75	343.3	CI-12" (STL)	0	0	P-65	0	0
76	343.3	CI-16" (STL)	0	0	P-66	0	0
77	343.3	T & D Mains - DI 12 (STL)	0	0	P-66	0	0
78	343.3	T & D Mains - DI 16 & Greater (STL)	0	0	P-67	0	0
79	343.3	T & D Mains - LJ 20 (STL)	0	0	P-68	0	0
80	343.3	T & D Mains - PL 12 (STL)	0	0	P-69	0	0
81	344	Fire Mains	0	0	P-70	0	0
82	345	Services	0	0	P-71	0	0
83	346.1	Meters-Bronze Case	0	0	P-72	0	0
84	346.2	Meters-Plastic Case	0	0	P-73	0	0
85	346.3	Meters-Other	0	0	P-74	0	0
86	346.3	Meters-Remote (ARB's)	0	0	P-75	0	0
87	347.1	Meter Install	0	0	P-76	0	0
88	347.2	Meter Install-Other	0	0	P-77	0	0
89	348	Hydrants	0	0	P-78	0	0
90	349	Other T&D Plant	0	0	P-79	0	0
91		Total Transmission & Distribution	$ 0	$ 0		$ 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

Total Sewer

Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
92		Sewer Plant	0			0	
93	351	Structures & Improvements	$ 44,004	$ 0	P-80	$ 0	$ 44,004
94	352.1	Collection Sewers Forced	13,401	0	P-81	0	13,401
95	352.2	Collecting Mains	446,412	0	P-82	0	446,412
96	352.2	Collecting Mains Other	70,768	0	P-83	0	70,768
97	353	Service to Customers	49,429	0	P-84	0	49,429
98	363	Electric Pumping Equipment	12,173	0	P-85	0	12,173
99	370.1	Land & Land Rights	9,300	0	P-86	0	9,300
100	372	T&D Equipment	865,495	0	P-87	0	865,495
101	372	T&D Equipment Influent Lift	151,845	0	P-88	0	151,845
102	374	Outfall Sewer Lines	33,433	0	P-89	0	33,433
103		Total Sewer Plant	$ 1,696,260	$ 0		$ 0	$ 1,696,260
104		General Plant					
105	389	Land & Land Rights	$ 0	$ 0	P-90	$ 0	$ 0
106	390	S&I-Store, Shop & Garage	0	0	P-91	0	0
107	390.1	S & I-Offices	0	0	P-92	0	0
108	390.1	S & I-Leasehold	0	0	P-93	0	0
109	390.1	S & I-Leasehold - SCADA	0	0	P-94	0	0
110	390.3	S&I-Misc	0	0	P-95	0	0
111	391	Office Furniture and Equipment	7,216	0	P-96	3,566	10,782
112	391.2	Computers & Peripheral Equipment	0	0	P-97	10,932	10,932
113	391.25	Computer Software	0	0	P-98	28,758	28,758
114	391.26	Computer Software Personal	0	0	P-99	558	558
115	391.3	Data Handling Equipment	0	0	P-100	0	0
116	391.3	Other Office Equipment	0	0	P-101	67	67
117	392.11	Trans Equipment-Lt Duty Trucks	0	0	P-102	192	192
118	392.12	Trans Equipment-Hvy Duty Trucks	0	0	P-103	0	0
119	392.2	Trans Equipment-Autos	0	0	P-104	708	708
120	392.3	Trans Equipment Other	16,245	0	P-105	0	16,245
121	393	Stores Equipment	0	0	P-106	0	0
122	394	Tools, Shop & Garage Equipment	3,890	0	P-107	78	3,968
123	394	Tools, Shop & Garage Equip Other	0	0	P-108	0	0
124	395	Laboratory Equipment	0	0	P-109	0	0
125	395	Laboratory Equipment Other	0	0	P-110	0	0
126	396	Power Operated Equipment	0	0	P-111	0	0
127	397	Comm Equipment-Non-Tele	0	0	P-112	11	11
128	397.2	Comm Equipment-Tele	0	0	P-113	166	166
129	398	Miscellaneous	121,715	0	P-114	51	121,766
130	399	Other Tangible Property	0	0	P-115	0	0
131		Total General Plant	$ 149,066	$ 0		$ 45,087	$ 194,153
132		**Total Plant In Service**	**$ 1,862,698**	**$ 0**		**$ 47,288**	**$ 1,909,986**

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

Total Sewer

NO ADJUSTMENTS

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

Depreciation Reserve

Total Sewer

Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
1		Intangible					
2	301	Organization	$ 0	$ 0	R-1	$ 0	$ 0
3	302	Franchise & Consents	0	0	R-2	0	0
4	303	Miscellaneous Intangible	0	0	R-3	1,611	1,611
5		Total Intangible	$ 0	$ 0		$ 1,611	$ 1,611
6		Source of Supply					
7	310	Land & Land Rights	$ 0	$ 0	R-4	$ 0	$ 0
8	311	Structures & Improvements	0	0	R-5	0	0
9	312	Collecting & Impounding Res	0	0	R-6	0	0
10	313	Lake, River & Other Intakes	0	0	R-7	0	0
11	314	Wells & Springs	0	0	R-8	0	0
12	315	Infiltration Galleries & Tunnels	0	0	R-9	0	0
13	316	Supply Mains	0	0	R-9	0	0
14	316	Supply Mains-North Plant	0	0	R-10	0	0
15	316	Supply Mains-Central Plant	0	0	R-11	0	0
16	316	Supply Mains-South Plant	0	0	R-12	0	0
17	316	Supply Mains-Meramec Plant	0	0	R-13	0	0
18	317	Other Source of Supply Plant	0	0	R-14	0	0
19		Total Source of Supply	$ 0	$ 0		$ 0	$ 0
20		Pumping					
21	320	Land & Land Rights	$ 0	$ 0	R-15	$ 0	$ 0
22	321	S & I-Plant	58	0	R-16	0	58
23	321.1	S & I-Pumps (STL)	0	0	R-17	0	0
24	321.2	S & I-Boosters	0	0	R-18	0	0
25	322	Boiler Equipment	0	0	R-19	0	0
26	323	Other Power Prod. Equip.	0	0	R-20	0	0
27	324	Steam Pumping Equipment	0	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	0	R-23	0	0
30	325.3	Pumping Equipment-Post '46	0	0	R-24	0	0
31	325	Pumping Equipment-Booster	0	0	R-25	0	0
32	326	Diesel Pumping Equipment	0	0	R-26	0	0
33	326	Dsl Pump Equip-Stratman	0	0	R-27	0	0
34	326	Dsl Pump Equip-Central Plant	0	0	R-28	0	0
35	327	Pump Equip Hydraulic	0	0	R-29	0	0
36	328	Other Pumping Equipment	0	0	R-30	0	0
37		Total Pumping	$ 73	$ 0		$ 0	$ 73
38		Water Treatment Plant					
39	330	Land & Land Rights	$ 0	$ 0	R-31	$ 0	$ 0
40	331	Structures & Improvements	0	0	R-32	0	0
41	331	S & I - North Plant	0	0	R-33	0	0
42	331	S & I-Central 1 & 2	0	0	R-34	0	0
43	331	S & I-Central 3	0	0	R-35	0	0
44	331	S & I-South Plant	0	0	R-36	0	0
45	331	S & I-Meramac	0	0	R-37	0	0
46	332	WT Equip Non-Media	0	0	R-38	0	0
47	332	WT Equip-North Plant	0	0	R-39	0	0

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

Depreciation Reserve

Total Sewer

Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
48	332	WT Equip-Central 1 & 2	0	0	R-40	0	0
49	332	WT Equip-Central 3	0	0	R-41	0	0
50	332	WT Equip-South Plant	0	0	R-42	0	0
51	332	WT Equip-Meramac	0	0	R-43	0	0
52	332	Other P/E Hand Equipment	0	0	R-44	0	0
53	332.4	Equipment Filter Media	0	0	R-45	0	0
54		Total Water Treatment Plant	$ 0	$ 0		$ 0	$ 0
55		Transmission & Distribution					
56	340	Land & Land Rights	$ 0	$ 0	R-46	$ 0	$ 0
57	341	Structures & Improvements	0	0	R-47	0	0
58	341.63	S & I-Spec Cross	0	0	R-48	0	0
59	342	Distr. Res. & Standpipes	0	0	R-49	0	0
60	342	Rsvr & Standpipe-Elev	0	0	R-50	0	0
61	342	Rsvr & Standpipe-Ground	0	0	R-51	0	0
62	343	T & D Mains (Not Classified)	0	0	R-52	0	0
63	343.1	T & D Mains - 4" & Less	0	0	R-53	0	0
64	343.1	T & D Mains AC 4 (STL)	0	0	R-54	0	0
65	343.1	T & D Mains Galv 1 (STL)	0	0	R-55	0	0
66	343.2	T & D Mains - 6" to 8"	0	0	R-56	0	0
67	343.2	CI-10" & Smaller-1900-1928	0	0	R-57	0	0
68	343.2	CI-10" & Smaller 1929-1956	0	0	R-58	0	0
69	343.2	CI-10" & Smaller-1957-1993	0	0	R-59	0	0
70	343.2	T & D Mains - DI 6-8 (STL)	0	0	R-60	0	0
71	343.2	T & D Mains - DI 6-10" (TN)	0	0	R-61	0	0
72	343.2	T & D Mains - PL 6-8" (STL)	0	0	R-62	0	0
73	343.3	T & D Mains - 10" to 16"	0	0	R-63	0	0
74	343.3	T & D Mains - 18" & Greater	0	0	R-64	0	0
75	343.3	CI-12" (STL)	0	0	R-65	0	0
76	343.3	CI-16" (STL)	0	0	R-66	0	0
77	343.3	T & D Mains - DI 12 (STL)	0	0	R-66	0	0
78	343.3	T & D Mains - DI 16 & Greater (STL)	0	0	R-67	0	0
79	343.3	T & D Mains - LJ 20 (STL)	0	0	R-68	0	0
80	343.3	T & D Mains - PL 12 (STL)	0	0	R-69	0	0
81	344	Fire Mains	0	0	R-70	0	0
82	345	Services	0	0	R-71	0	0
83	346.1	Meters-Bronze Case	0	0	R-72	0	0
84	346.2	Meters-Plastic Case	0	0	R-73	0	0
85	346.3	Meters-Other	0	0	R-74	0	0
86	346.3	Meters-Remote (ARB's)	0	0	R-75	0	0
87	347.1	Meter Install	0	0	R-76	0	0
88	347.2	Meter Install-Other	0	0	R-77	0	0
89	348	Hydrants	0	0	R-78	0	0
90	349	Other T&D Plant	0	0	R-79	0	0
91		Total Transmission & Distribution	$ 0	$ 0		$ 0	$ 0

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

Depreciation Reserve

Total Sewer

Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
92		Sewer Plant	0			0	
93	351.0	Structures & Improvements	$ 8,235	$ 0	R-80	$ 0	$ 8,235
94	352.1	Collection Sewers Forced	7,712	0	R-81	0	7,712
95	352.2	Collecting Mains	130,367	0	R-82	0	130,367
96	352.2	Collecting Mains Other	30,528	0	R-83	0	30,528
97	353.0	Service to Customers	32,912	0	R-84	0	32,912
98	363.0	Electric Pumping Equipment	6,434	0	R-85	0	6,434
99	370.1	Land & Land Rights	2,543	0	R-86	0	2,543
100	372	T&D Equipment	192,410	0	R-87	0	192,410
101	372.0	T&D Equipment Influent Lift	19,730	0	R-88	0	19,730
102	374	Outfall Sewer Lines	5,836	0	R-89	0	5,836
103		Total Sewer Plant	$ 436,707	$ 0		$ 0	$ 436,707
104		General Plant					
105	389	Land & Land Rights	$ 0	$ 0	R-90	$ 0	$ 0
106	390	S&I-Store, Shop & Garage	0	0	R-91	0	0
107	390.1	S & I-Offices	0	0	R-92	(760)	(760)
108	390.1	S & I-Leasehold	0	0	R-93	0	0
109	390.1	S & I-Leasehold - SCADA	0	0	R-94	0	0
110	390.3	S&I-Misc	0	0	R-95	0	0
111	391	Office Furniture and Equipment	10,294	0	R-96	(104)	10,190
112	391.2	Computers & Peripheral Equipment	0	0	R-97	567	567
113	391.25	Computer Software	0	0	R-98	12,268	12,268
114	391.26	Computer Software Personal	0	0	R-99	119	119
115	391.3	Data Handling Equipment	0	0	R-100	0	0
116	391.3	Other Office Equipment	0	0	R-101	42	42
117	392.11	Trans Equipment-Lt Duty Trucks	0	0	R-102	294	294
118	392.12	Trans Equipment-Hvy Duty Trucks	0	0	R-103	0	0
119	392.2	Trans Equipment-Autos	0	0	R-104	577	577
120	392.3	Trans Equipment Other	19,086	0	R-105	0	19,086
121	393	Stores Equipment	0	0	R-106	0	0
122	394	Tools, Shop & Garage Equipment	105	0	R-107	25	130
123	394	Tools, Shop & Garage Equip Other	0	0	R-108	0	0
124	395	Laboratory Equipment	0	0	R-109	0	0
125	395	Laboratory Equipment Other	0	0	R-110	0	0
126	396	Power Operated Equipment	0	0	R-111	0	0
127	397	Comm Equipment-Non-Tele	0	0	R-112	54	54
128	397.2	Comm Equipment-Tele	0	0	R-113	67	67
129	398	Miscellaneous	12,362	0	R-114	15	12,377
130	399	Other Tangible Property	0	0	R-115	0	0
131		Total General Plant	$ 41,847	$ 0		$ 13,163	$ 55,010
132		Not Classified	0	0	R-116	0	0
133		**Total Depreciation Reserve**	**$ 478,627**	**$ 0**		**$ 14,774**	**$ 493,401**

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

Adjustments To Reserve

Total Sewer

NO ADJUSTMENTS

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

Depreciation Expense

Line	A/C No. (A)	Plant Title (B)	Total Adjusted Sewer Plant (C)	Composite Depreciation Rate (D)	Total Sewer District Specific Depreciation (E)	Corporate Depreciation Distribution (F)	Total Sewer Plant Depreciation (G)
1		Intangible					
2	301	Organization	$ 858	0.00%	$ 0	$ 0	$ 0
3	302	Franchise & Consents	150	0.00%	0	0	0
4	303	Miscellaneous Intangible	1,343	0.00%	0	0	0
5		Total Intangible	$ 2,351		$ 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	13,694	1.73%	237	0	237
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	3,528	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	$ 17,222		$ 323	$ 0	$ 323
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

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

Depreciation Expense

Line	A/C No. (A)	Plant Title (B)	Total Adjusted Sewer Plant (C)	Composite Depreciation Rate (D)	Total Sewer District Specific Depreciation (E)	Corporate Depreciation Distribution (F)	Total Sewer Plant 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	$ 44,004	2.50%	$ 1,100	$ 0	$ 1,100
94	352.1	Collection Sewers Forced	13,401	2.00%	268	0	268
95	352.2	Collecting Mains	446,412	2.00%	8,928	0	8,928
96	352.2	Collecting Mains Other	70,768	2.00%	1,415	0	1,415
97	353.0	Service to Customers	49,429	2.00%	989	0	989
98	363.0	Electric Pumping Equipment	12,173	10.00%	1,217	0	1,217
99	370.1	Land & Land Rights	9,300	0.00%	0	0	0
100	372	T&D Equipment	865,495	5.00%	43,275	0	43,275
101	372.0	T&D Equipment Influent Lift	151,845	5.00%	7,592	0	7,592
102	374	Outfall Sewer Lines	33,433	2.00%	669	0	669
103		Total Sewer Plant	$ 1,696,260		$ 65,453	$ 0	$ 65,453
104		General Plant					
105	389	Land & Land Rights	$ 0	0.00%	$ 0	$ 0	$ 0
106	390	S&I-Store, Shop & Garage	0	0.00%	0	0	0
107	390.1	S & I-Offices	0	0.00%	0	0	0
108	390.1	S & I-Leasehold	0	0.00%	0	0	0

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

Depreciation Expense

Line	A/C No. (A)	Plant Title (B)	Total Adjusted Sewer Plant (C)	Composite Depreciation Rate (D)	Total Sewer District Specific Depreciation (E)	Corporate Depreciation Distribution (F)	Total Sewer Plant Depreciation (G)
109	390.1	S & I-Leasehold - SCADA	0	0.00%	0	0	0
110	390.3	S&I-Misc	0	0.00%	0	0	0
111	391	Office Furniture and Equipment	10,782	4.00%	289	143	431
112	391.2	Computers & Peripheral Equipment	10,932	14.29%	0	1,562	1,562
113	391.25	Computer Software	28,758	14.29%	0	4,109	4,109
114	391.26	Computer Software Personal	558	14.29%	0	80	80
115	391.3	Data Handling Equipment	0	0.00%	0	0	0
116	391.3	Other Office Equipment	67	6.67%	0	4	4
117	392.11	Trans Equipment-Lt Duty Trucks	192	0.00%	0	0	0
118	392.12	Trans Equipment-Hvy Duty Trucks	0	0.00%	0	0	0
119	392.2	Trans Equipment-Autos	708	0.00%	0	0	0
120	392.3	Trans Equipment Other	16,245	0.00%	0	0	0
121	393	Stores Equipment	0	0.00%	0	0	0
122	394	Tools, Shop & Garage Equipment	3,968	5.00%	195	4	198
123	394	Tools, Shop & Garage Equip Other	0	0.00%	0	0	0
124	395	Laboratory Equipment	0	0.00%	0	0	0
125	395	Laboratory Equipment Other	0	0.00%	0	0	0
126	396	Power Operated Equipment	0	0.00%	0	0	0
127	397	Comm Equipment-Non-Tele	11	5.00%	0	1	1
128	397.2	Comm Equipment-Tele	166	6.67%	0	11	11
129	398	Miscellaneous	121,766	5.00%	6,086	3	6,088
130	399	Other Tangible Property	0	0.00%	0	0	0
131		Total General Plant	$ 194,153		$ 6,569	$ 5,917	$ 12,486
132		**Total Depreciation Expense**	**$ 1,909,986**		**$ 72,345**	**$ 5,917**	**$ 78,262**

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

Cash Working Capital

Total Sewer

Line	Description (A)		Adjusted Test Year Expenses [Sum of Districts] (B)	Revenue Lag Composite (C)	Expense Lag (D)	Net CWC Lag [(F)x365] (E)	Com-posite Factor [(G)/(B)] (F)		Cash Working Capital Requirement [Sum of Districts] (G)
1	Operation & Maintenance Expense								
2	Base Payroll	$	54,432	39.86	13.00	26.86	0.0736	$	4,006
3	Payroll Withholdings:								
4	FICA - Employee Portion		7,202	39.86	16.19	23.67	0.0648		467
5	Federal Income Taxes Withheld		17,851	39.87	16.19	23.68	0.0649		1,158
6	State Income Taxes Withheld		5,794	39.86	18.19	21.67	0.0594		344
7	401(k)		10,377	39.88	38.82	1.06	0.0029		30
8	EIP		802	39.73	38.82	0.91	0.0025		2
9	Fuel & Power		21,798	39.86	37.20	2.66	0.0073		159
10	Chemicals		280	0.00	0.00	0.00	0.0000		0
11	Materials and Supplies		8,559	0.00	0.00	0.00	0.0000		0
12	Purchased Water		364	39.44	42.45	(3.01)	(0.0082)		(3)
13	Management Fees		107,583	39.88	21.41	18.47	0.0506		5,443
14	Group Insurance		27,075	39.89	(7.50)	47.39	0.1298		3,515
15	OPEB's		4,847	39.86	3.41	36.45	0.0999		484
16	Pensions		13,639	39.90	17.58	22.32	0.0611		834
17	EIP - Employer Match		(172)	38.82	38.82	0.00	0.0000		0
18	401(k) - Employer Match		1,705	39.89	38.82	1.07	0.0029		5
19	Insurance Other Than Group		18,171	39.89	42.44	(2.55)	(0.0070)		(127)
20	Uncollectible Accounts		3,868	0.00	0.00	0.00	0.0000		0
21	Rents		1,677	39.66	(9.96)	49.62	0.1359		228
22	Cash Vouchers		141,320	39.88	21.41	18.47	0.0506		7,151
23	Total Operation & Maintenance Expense	$	447,171					$	23,696
24	Taxes Other Than Income								
25	FICA - Employer Portion		7,202	39.86	16.19	23.67	0.0648	$	467
26	Federal Unemployment		107	42.12	76.38	(34.26)	(0.0939)		(10)
27	State Unemployment		272	40.15	76.38	(36.23)	(0.0993)		(27)
28	Property Taxes		16	47.09	182.50	(135.41)	(0.3710)		(6)
29	Franchise Tax		432	39.94	(77.50)	117.44	0.3217		139
30	PSC Assessment		0	(31.63)	(31.63)	0.00	0.0000		0
31	Total Taxes Other Than Income	$	8,029					$	563
32	Other Expenses								
33	Gross Receipts Tax		1,324	22.56	47.37	(24.81)	(0.0680)		(90)
34	Sales Tax		1,899	0.05	8.12	(8.07)	(0.0221)		(42)
35	Missouri Primacy Fees		0	243.50	243.50	0.00	0.0000		0
36	Total Other Expenses	$	3,223					$	(132)
37	**Cash Working Capital Before Income Tax and Interest Offsets**							**$**	**24,127**
38	Interest Expense	$	18,488	39.85	108.85	(69.00)	(0.1890)	$	(3,495)
39	Federal Income Tax	$	31,735	39.89	37.00	2.89	0.0079	$	251
40	State Income Tax	$	4,987	39.85	58.95	(19.10)	(0.0523)	$	(261)

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

Income Statement

Total 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	$ 291,400	$ 24,357	S-1	$ 0	$ 315,757
3	Commercial Revenue	(836)	3,175	S-2	0	2,339
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	443	443
10	Total Revenues	$ 290,564	$ 27,532		$ 443	$ 318,539
11	Operating Expenses:					
12	Operation & Maintenance:					
13	Source of Supply	730	0	S-9	1	731
14	Pumping	8,000	547	S-10	(355)	8,192
15	Water Treatment	139,396	(68,856)	S-11	0	70,540
16	Transmission & Distribution	84,529	(27,903)	S-12	0	56,626
17	Customer Accounts	771	(1,371)	S-13	10,242	9,642
18	Administrative & General	116,824	24,591	S-14	160,024	301,439
19	Total O & M Expense	$ 350,250	$ (72,992)		$ 169,913	$ 447,171
20	Other Operating Expenses:					
21	Depreciation - Plant	50,431	6,356	S-15	5,917	62,704
22	Amortization	1,812	0	S-16	19	1,831
23	Taxes Other Than Income	9,713	(2,470)	S-17	786	8,029
24	Total Other Operating Expense	$ 61,956	$ 3,886		$ 6,721	$ 72,563
25	Total Operating Expenses	412,206	(69,106)		176,634	519,734
26	Net Income Before Income Taxes	$ (121,642)	$ 96,638		$ (176,191)	$ (201,195)
27	Income Taxes:					
28	Current Income Tax	$ 0	$ (39,017)	S-18	$ (23,726)	$ (62,743)
29	Deferred Income Tax:					
30	Deferred Income Tax Expense	0	51,559	S-19	(73,085)	(21,526)
31	ITC Amortization	0	0	S-20	0	0
32	Total Income Taxes	$ 0	$ 12,542		$ (96,811)	$ (84,268)
33	**Net Operating Income**	**$ (121,642)**	**$ 84,096**		**$ (79,380)**	**$ (116,926)**

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

Adjustments To Income Statement

Adjmt No.	Description		Adjustment Amount	Total Sewer Total Adjustment
Residential Revenue		S-1		$ 24,357
1	To Normalize and Annualize Revenues (Grissum)		$ 28,178	
2	To Remove Unbilled Revenues (Grissum)		(3,821)	
3	To Remove ISRS and Property Tax Surcharges (Grissum)		0	
Commercial Revenue		S-2		$ 3,175
1	To Normalize and Annualize Revenues (Grissum)		$ 3,175	
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
Case No. WR-2007-0216
Test Year Ending June 30, 2006 Updated Through December 31, 2006

Adjustments To Income Statement

Adjmt No.	Description	Total Sewer 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		$ 547
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)	547	
Water Treatment	S-11		$ (68,856)
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)	(68,856)	
6	To Annualize Chemicals Expense (Grissum)	0	
Transmission & Distribution	S-12		$ (27,903)
1	To Annualize Payroll (Hanneken)	$ (28,549)	
2	To Normalize Overtime Pay (Hanneken)	646	
3	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	0	
4	To Annualize Main Breaks Expense (Hagemeyer)	0	
Customer Accounts	S-13		$ (1,371)
1	To Annualize Payroll (Hanneken)	$ 0	
2	To Normalize Overtime Pay (Hanneken)	0	
3	To Annualize Postage Expense (Grissum)	88	
4	To Annualize Uncollectibles Expense (Grissum)	(1,459)	
Administrative & General	S-14		$ 24,591
1	To Annualize Payroll (Hanneken)	$ (5,318)	
2	To Normalize Overtime Pay (Hanneken)	1,490	

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

Adjustments To Income Statement

Adjmt No.	Description		Total Sewer Adjustment Amount	Total Adjustment
3	To Remove Lobbyist Pay (Hanneken)		0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)		1,226	
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)		293	
8	To Annualize Other Post Employment Benefits (Hagemeyer)		348	
9	To Annualize Tank Painting Expense (Hagemeyer)		0	
10	To Annualize Pension Expense (Hagemeyer)		644	
11	To Annualize Transportation Leases (Hagemeyer)		(1,085)	
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 Payroll Tax Expense (Hanneken)		26,993	
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	
Depreciation - Plant		S-15		$ 6,356
1	To annualize depreciation expense at Staff's proposed rates (Began)		$ 21,914	

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

Adjustments To Income Statement

Adjmt No.	Description		Total Sewer Adjustment Amount		Total Adjustment
2	To adjust depreciation expense related to contributions in aid of construction (Began)		(15,558)		
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			$	(2,470)
1	To Annualize Payroll Taxes (Hanneken)	$	(2,461)		
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)		(9)		
Current Income Tax	S-18			$	(39,017)
1	To adjust current income tax expense. (Cassidy)	$	(39,017)		
Deferred Income Tax Expense	S-19			$	51,559
1	To adjust deferred income tax expense. (Cassidy)	$	51,559		
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

Line	Description (A)			Test Year (B)	Total Sewer 6.26% Return (C)	6.40% Return (D)	6.54% Return (E)
1	Net Operating Income (Acct. Sch. 1)			$ (116,926)	$ 42,707	$ 43,662	$ 44,617
2	Add:						
3	Current Income Tax			(62,743)	36,721	37,316	37,911
4	Deferred Income Taxes						
5	Deferred Income Tax Expense			(21,526)	(21,526)	(21,526)	(21,526)
6	ITC Amortization			0	0	0	0
7	Net Income Before Income Tax			$ (201,195)	$ 57,903	$ 59,453	$ 61,003
8	Addditions to Net Income Before Income Tax:						
9	Book Depreciation			$ 62,704	$ 62,704	$ 62,704	$ 62,704
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			169	169	169	169
13	Other (Describe)			0	0	0	0
14	Other (Describe)			0	0	0	0
15	Total Additions			$ 62,873	$ 62,873	$ 62,873	$ 62,873
16	Subtractions to Net Income Before Income Tax:						
17	Interest Expense	@	2.71%	$ 18,488	$ 18,488	$ 18,488	$ 18,488
18	Tax Straight Line Depreciation			62,704	62,704	62,704	62,704
19	Tax Depreciation in Excess of Straight Line			(56,073)	(56,073)	(56,073)	(56,073)
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			$ 25,119	$ 25,119	$ 25,119	$ 25,119
24	Net Taxable Income			$ (163,441)	$ 95,657	$ 97,207	$ 98,757
25	Provision for Federal Income Tax						
26	Net Taxable Income			$ (163,441)	$ 95,657	$ 97,207	$ 98,757
27	Deduct Missouri Income Tax	@	100.00%	(8,521)	4,987	5,068	5,148
28	Federal Taxable Income			$ (154,920)	$ 90,670	$ 92,139	$ 93,609
29	Federal Income Tax	@	35.00%	$ (54,222)	$ 31,735	$ 32,249	$ 32,763
30	Provision for Missouri Income Tax						
31	Net Taxable Income			$ (163,441)	$ 95,657	$ 97,207	$ 98,757
32	Deduct Federal Income Tax	@	50.00%	(27,111)	15,867	16,124	16,381
33	Missouri Taxable Income			$ (136,330)	$ 79,790	$ 81,083	$ 82,376
34	Missouri Income Tax	@	6.25%	$ (8,521)	$ 4,987	$ 5,068	$ 5,148
35	Summary of Provision For Income Tax						
36	Federal Income Tax			$ (54,222)	$ 31,735	$ 32,249	$ 32,763
37	State Income Tax			(8,521)	4,987	5,068	5,148
38	**Total Current Income Tax**			**$ (62,743)**	**$ 36,721**	**$ 37,316**	**$ 37,911**

BRUNSWICK

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

Revenue Requirement

Line	(A)		Brunswick 8.60% Equity Return (B)	9.10% Equity Return (C)	9.60% Equity Return (D)
1	Net Original Cost Rate Base	(From Accounting Schedule 2)	$ 1,556,348	$ 1,556,348	$ 1,556,348
2	Rate of Return		6.26%	6.40%	6.54%
3	Net Operating Income Requirement		$ 97,427	$ 99,606	$ 101,785
4	Net Operating Income Available	(From Accounting Schedule 9)	(235,879)	(235,879)	(235,879)
5	Additional Net Operating Income Requirement		$ 333,306	$ 335,485	$ 337,664
6	Income Tax Requirement:	(From Accounting Schedule 11)			
7	Required Current Income Tax		$ 48,405	$ 49,762	$ 51,120
8	Test Year Current Income Tax		(159,271)	(159,271)	(159,271)
9	Additional Current Income Tax Requirement		$ 207,676	$ 209,033	$ 210,391
10	Additional Gross Revenue Requirement Before Allowances		$ 540,982	$ 544,519	$ 548,055
11	Allowance for True-up		$ 4,597	$ 4,597	$ 4,597
12	**Additional Gross Revenue Requirement**		**$ 545,579**	**$ 549,116**	**$ 552,652**
13	Adjusted Revenue at Current Rates	(From Accounting Schedule 9)	$ 133,872	$ 133,872	$ 133,872
14	Total Gross Revenue Requirement		$ 679,451	$ 682,988	$ 686,524

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

Rate Base

Line	Description (A)		Brunswick Direct Assigned (B)	Brunswick Corporate Distribution (C)	Brunswick Total (D)
1	Plant in Service	(From Accounting Schedule 3)	$ 2,480,794	$ 55,189	$ 2,535,983
2	Less:				0
3	Accumulated Depreciation Reserve	(From Accounting Schedule 5)	664,349	17,243	681,592
4	Accumulated Amortization Reserve			0	0
5	Net Plant in Service		$ 1,816,445	$ 37,946	$ 1,854,391
6	Add:				
7	Cash Working Capital	(From Accounting Schedule 8)	$ 11,831	$	$ 11,831
8	Materials and Supplies		4,574	12	4,586
9	Prepayments			3,784	3,784
10	Deferred OPEB Asset			22,991	22,991
11	Other			0	0
12	Other			0	0
13	Other			0	0
14	Total Additions to Net Plant in Service		$ 16,405	$ 26,787	$ 43,192
15	Deduct:				
16	Interest Offset	(From Accounting Schedule 8)	$ 8,330	$	$ 8,330
17	Federal Income Tax Offset	(From Accounting Schedule 8)	25		25
18	State Income Tax Offset	(From Accounting Schedule 8)	399		399
19	Contributions In Aid of Construction:		144,261	0	144,261
20	Customer Advances		155	(0)	155
21	Customer Deposits			0	0
22	Pre-71 ITC			0	0
23	Deferred Income Taxes			133,012	133,012
24	Accrued Pension Liability			55,053	55,053
25	Other			0	0
26	Other			0	0
27	Other			0	0
28	Total Deductions to Net Plant in Service		$ 153,170	$ 188,065	$ 341,235
29	**Total Rate Base**		**$ 1,679,680**	**$ (123,332)**	**$ 1,556,348**

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

Plant In Service

Brunswick

Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
1		Intangible					
2	301	Organization	$	$ 0	P-1	$ 1,001	$ 1,001
3	302	Franchise & Consents	1,092	0	P-2	0	1,092
4	303	Miscellaneous Intangible	5,710	0	P-3	1,567	7,277
5		Total Intangible	$ 6,802	$ 0		$ 2,569	$ 9,371
6		Source of Supply					
7	310	Land & Land Rights	$ 11,981	$ 0	P-4	$ 0	$ 11,981
8	311	Structures & Improvements	23,993	0	P-5	0	23,993
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	194,932	0	P-8	0	194,932
12	315	Infiltration Galleries & Tunnels	1,804	0	P-9	0	1,804
13	316	Supply Mains	80,682	0	P-9	0	80,682
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	$ 313,392	$ 0		$ 0	$ 313,392
20		Pumping					
21	320	Land & Land Rights	$	$ 0	P-15	$ 0	$ 0
22	321	S & I-Plant	57,331	0	P-16	0	57,331
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.	1,498	0	P-20	0	1,498
27	324	Steam Pumping Equipment		0	P-21	0	0
28	325.1	Electric Pumping Equipment	100,165	0	P-22	0	100,165
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	19,582	0	P-30	0	19,582
37		Total Pumping	$ 178,576	$ 0		$ 0	$ 178,576
38		Water Treatment Plant					
39	330	Land & Land Rights	$ 1,468	$ 0	P-31	$ 0	$ 1,468
40	331	Structures & Improvements	273,867	0	P-32	0	273,867
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	193,914	0	P-38	0	193,914
47	332	WT Equip-North Plant		0	P-39	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

Brunswick

Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
48	332	WT Equip-Central 1 & 2		0	P-40	0	0
49	332	WT Equip-Central 3		0	P-41	0	0
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	73,777	0	P-45	0	73,777
54		Total Water Treatment Plant	$ 543,026	$ 0		$ 0	$ 543,026
55		Transmission & Distribution					
56	340	Land & Land Rights	$ 591	$ 0	P-46	$ 0	$ 591
57	341	Structures & Improvements	26,302	0	P-47	0	26,302
58	341.63	S & I-Spec Cross		0	P-48	0	0
59	342	Distr. Res. & Standpipes	52,904	0	P-49	0	52,904
60	342	Rsvr & Standpipe-Elev	23,775	0	P-50	0	23,775
61	342	Rsvr & Standpipe-Ground		0	P-51	0	0
62	343	T & D Mains (Not Classified)	272,057	0	P-52	0	272,057
63	343.1	T & D Mains - 4" & Less	57,171	0	P-53	0	57,171
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"	249,384	0	P-56	0	249,384
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	0	0
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	188,793	0	P-71	0	188,793
83	346.1	Meters-Bronze Case	26,875	0	P-72	0	26,875
84	346.2	Meters-Plastic Case		0	P-73	0	0
85	346.3	Meters-Other	14,149	0	P-74	0	14,149
86	346.3	Meters-Remote (ARB's)		0	P-75	0	0
87	347.1	Meter Install	95,879	0	P-76	0	95,879
88	347.2	Meter Install-Other		0	P-77	0	0
89	348	Hydrants	81,097	0	P-78	0	81,097
90	349	Other T&D Plant		0	P-79	0	0
91		Total Transmission & Distribution	$ 1,088,977	$ 0		$ 0	$ 1,088,977

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

Plant In Service

Brunswick

Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (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		0	P-82	0	0
96	352.2	Collecting Mains Other		0	P-83	0	0
97	353	Service to Customers		0	P-84	0	0
98	363	Electric Pumping Equipment		0	P-85	0	0
99	370.1	Land & Land Rights		0	P-86	0	0
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		0	P-89	0	0
103		Total Sewer Plant	$ 0	$ 0		$ 0	$ 0
104		General Plant					
105	389	Land & Land Rights	$	$ 0	P-90	$ 0	$ 0
106	390	S&I-Store, Shop & Garage	500	0	P-91	0	500
107	390.1	S & I-Offices	4,270	0	P-92	0	4,270
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	17,568	0	P-95	0	17,568
111	391	Office Furniture and Equipment	2,075	0	P-96	4,162	6,237
112	391.2	Computers & Peripheral Equipment	750	0	P-97	12,759	13,509
113	391.25	Computer Software		0	P-98	33,563	33,563
114	391.26	Computer Software Personal		0	P-99	651	651
115	391.3	Data Handling Equipment	47,111	0	P-100	0	47,111
116	391.3	Other Office Equipment	3,048	0	P-101	78	3,126
117	392.11	Trans Equipment-Lt Duty Trucks	34,091	0	P-102	224	34,315
118	392.12	Trans Equipment-Hvy Duty Trucks		0	P-103	0	0
119	392.2	Trans Equipment-Autos		0	P-104	827	827
120	392.3	Trans Equipment Other		0	P-105	0	0
121	393	Stores Equipment	16,014	0	P-106	0	16,014
122	394	Tools, Shop & Garage Equipment	32,945	0	P-107	91	33,036
123	394	Tools, Shop & Garage Equip Other		0	P-108	0	0
124	395	Laboratory Equipment	25,810	0	P-109	0	25,810
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	12	12
128	397.2	Comm Equipment-Tele		0	P-113	193	193
129	398	Miscellaneous	141,291	0	P-114	60	141,351
130	399	Other Tangible Property	24,548	0	P-115	0	24,548
131		Total General Plant	$ 350,021	$ 0		$ 52,621	$ 402,642
132		**Total Plant In Service**	**$ 2,480,794**	**$ 0**		**$ 55,189**	**$ 2,535,983**

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

Brunswick

NO ADJUSTMENTS

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

Depreciation Reserve

Brunswick

Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (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	1,881	1,881
5		Total Intangible	$ 0	$ 0		$ 1,881	$ 1,881
6		Source of Supply					
7	310	Land & Land Rights	$	$ 0	R-4	$ 0	$ 0
8	311	Structures & Improvements	2,883	0	R-5	0	2,883
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	61,115	0	R-8	0	61,115
12	315	Infiltration Galleries & Tunnels		0	R-9	0	0
13	316	Supply Mains	30,332	0	R-9	0	30,332
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	$ 94,330	$ 0		$ 0	$ 94,330
20		Pumping					
21	320	Land & Land Rights	$	$ 0	R-15	$ 0	$ 0
22	321	S & I-Plant	4,649	0	R-16	0	4,649
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.	784	0	R-20	0	784
27	324	Steam Pumping Equipment		0	R-21	0	0
28	325.1	Electric Pumping Equipment	32,409	0	R-22	0	32,409
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	324	0	R-30	0	324
37		Total Pumping	$ 38,166	$ 0		$ 0	$ 38,166
38		Water Treatment Plant					
39	330	Land & Land Rights	$	$ 0	R-31	$ 0	$ 0
40	331	Structures & Improvements	123,917	0	R-32	0	123,917
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	93,696	0	R-38	0	93,696
47	332	WT Equip-North Plant		0	R-39	0	0

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

Depreciation Reserve

Brunswick

Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (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	$ 217,613	$ 0		$ 0	$ 217,613
55		Transmission & Distribution					
56	340	Land & Land Rights	$	$ 0	R-46	$ 0	$ 0
57	341	Structures & Improvements	3,575	0	R-47	0	3,575
58	341.63	S & I-Spec Cross		0	R-48	0	0
59	342	Distr. Res. & Standpipes	17,820	0	R-49	0	17,820
60	342	Rsvr & Standpipe-Elev	1,517	0	R-50	0	1,517
61	342	Rsvr & Standpipe-Ground		0	R-51	0	0
62	343	T & D Mains (Not Classified)	143,846	0	R-52	0	143,846
63	343.1	T & D Mains - 4" & Less	1,923	0	R-53	0	1,923
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"	4,255	0	R-56	0	4,255
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	16,763	0	R-71	0	16,763
83	346.1	Meters-Bronze Case	2,354	0	R-72	0	2,354
84	346.2	Meters-Plastic Case		0	R-73	0	0
85	346.3	Meters-Other	15,544	0	R-74	0	15,544
86	346.3	Meters-Remote (ARB's)		0	R-75	0	0
87	347.1	Meter Install	5,177	0	R-76	0	5,177
88	347.2	Meter Install-Other		0	R-77	0	0
89	348	Hydrants	30,516	0	R-78	0	30,516
90	349	Other T&D Plant		0	R-79	0	0
91		Total Transmission & Distribution	$ 243,290	$ 0		$ 0	$ 243,290

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

Depreciation Reserve

Brunswick

Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (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		0	R-82	0	0
96	352.2	Collecting Mains Other		0	R-83	0	0
97	353.0	Service to Customers		0	R-84	0	0
98	363.0	Electric Pumping Equipment		0	R-85	0	0
99	370.1	Land & Land Rights		0	R-86	0	0
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		0	R-89	0	0
103		Total Sewer Plant	$ 0	$ 0		$ 0	$ 0
104		General Plant					
105	389	Land & Land Rights	$	$ 0	R-90	$ 0	$ 0
106	390	S&I-Store, Shop & Garage	27	0	R-91	0	27
107	390.1	S & I-Offices	704	0	R-92	(887)	(183)
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	(89)	0	R-96	(122)	(211)
112	391.2	Computers & Peripheral Equipment	6	0	R-97	662	668
113	391.25	Computer Software		0	R-98	14,318	14,318
114	391.26	Computer Software Personal		0	R-99	139	139
115	391.3	Data Handling Equipment	4,880	0	R-100	0	4,880
116	391.3	Other Office Equipment	676	0	R-101	49	725
117	392.11	Trans Equipment-Lt Duty Trucks	17,130	0	R-102	343	17,473
118	392.12	Trans Equipment-Hvy Duty Trucks		0	R-103	0	0
119	392.2	Trans Equipment-Autos		0	R-104	673	673
120	392.3	Trans Equipment Other	12,484	0	R-105	0	12,484
121	393	Stores Equipment	1,022	0	R-106	0	1,022
122	394	Tools, Shop & Garage Equipment	9,290	0	R-107	29	9,319
123	394	Tools, Shop & Garage Equip Other		0	R-108	0	0
124	395	Laboratory Equipment	2,830	0	R-109	0	2,830
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	(2,120)	0	R-112	63	(2,057)
128	397.2	Comm Equipment-Tele	3,051	0	R-113	78	3,129
129	398	Miscellaneous	17,225	0	R-114	17	17,242
130	399	Other Tangible Property	4,188	0	R-115	0	4,188
131		Total General Plant	$ 71,304	$ 0		$ 15,362	$ 86,666
132		Not Classified	$ (354)	$ 0	R-116	$ 0	(354)
133		**Total Depreciation Reserve**	**$ 664,349**	**$ 0**		**$ 17,243**	**$ 681,592**

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

Adjustments To Reserve

Brunswick

NO ADJUSTMENTS

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

Depreciation Expense

Brunswick

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	1,092	0.00%	0	0	0
4	303	Miscellaneous Intangible	5,710	0.00%	0	0	0
5		Total Intangible	$ 6,802		$ 0	$ 0	$ 0
6		Source of Supply					
7	310	Land & Land Rights	$ 11,981	0.00%	$ 0	$ 0	$ 0
8	311	Structures & Improvements	23,993	2.45%	588	0	588
9	312	Collecting & Impounding Res	0	1.25%	0	0	0
10	313	Lake, River & Other Intakes	0	1.77%	0	0	0
11	314	Wells & Springs	194,932	1.67%	3,255	0	3,255
12	315	Infiltration Galleries & Tunnels	1,804	1.67%	30	0	30
13	316	Supply Mains	80,682	1.60%	1,291	0	1,291
14	316	Supply Mains-North Plant	0	1.60%	0	0	0
15	316	Supply Mains-Central Plant	0	1.60%	0	0	0
16	316	Supply Mains-South Plant	0	1.60%	0	0	0
17	316	Supply Mains-Meramec Plant	0	1.60%	0	0	0
18	317	Other Source of Supply Plant	0	4.00%	0	0	0
19		Total Source of Supply	$ 313,392		$ 5,164	$ 0	$ 5,164
20		Pumping					
21	320	Land & Land Rights	$ 0	0.00%	$ 0	$ 0	$ 0
22	321	S & I-Plant	57,331	1.73%	992	0	992
23	321.1	S & I-Pumps (STL)	0	1.73%	0	0	0
24	321.2	S & I-Boosters	0	1.73%	0	0	0
25	322	Boiler Equipment	0	2.00%	0	0	0
26	323	Other Power Prod. Equip.	1,498	2.00%	30	0	30
27	324	Steam Pumping Equipment	0	0.00%	0	0	0
28	325.1	Electric Pumping Equipment	100,165	2.44%	2,444	0	2,444
29	325.2	Pumping Equipment-Pre '46	0	2.44%	0	0	0
30	325.3	Pumping Equipment-Post '46	0	2.44%	0	0	0
31	325	Pumping Equipment-Booster	0	2.44%	0	0	0
32	326	Diesel Pumping Equipment	0	2.44%	0	0	0
33	326	Dsl Pump Equip-Stratman	0	2.44%	0	0	0
34	326	Dsl Pump Equip-Central Plant	0	2.44%	0	0	0
35	327	Pump Equip Hydraulic	0	2.44%	0	0	0
36	328	Other Pumping Equipment	19,582	2.44%	478	0	478
37		Total Pumping	$ 178,576		$ 3,944	$ 0	$ 3,944
38		Water Treatment Plant					
39	330	Land & Land Rights	$ 1,468	0.00%	$ 0	$ 0	$ 0
40	331	Structures & Improvements	273,867	1.63%	4,464	0	4,464
41	331	S & I - North Plant	0	1.63%	0	0	0
42	331	S & I-Central 1 & 2	0	1.63%	0	0	0
43	331	S & I-Central 3	0	1.63%	0	0	0
44	331	S & I-South Plant	0	1.63%	0	0	0
45	331	S & I-Meramac	0	1.63%	0	0	0
46	332	WT Equip Non-Media	193,914	2.78%	5,391	0	5,391
47	332	WT Equip-North Plant	0	2.78%	0	0	0
48	332	WT Equip-Central 1 & 2	0	2.78%	0	0	0
49	332	WT Equip-Central 3	0	2.78%	0	0	0
50	332	WT Equip-South Plant	0	2.78%	0	0	0
51	332	WT Equip-Meramac	0	2.78%	0	0	0
52	332	Other P/E Hand Equipment	0	3.33%	0	0	0
53	332.4	Equipment Filter Media	73,777	2.78%	2,051	0	2,051
54		Total Water Treatment Plant	$ 543,026		$ 11,906	$ 0	$ 11,906

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

Depreciation Expense

Brunswick

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	$ 591	0.00%	$ 0	$ 0	$ 0
57	341	Structures & Improvements	26,302	2.67%	702	0	702
58	341.63	S & I-Spec Cross	0	0.00%	0	0	0
59	342	Distr. Res. & Standpipes	52,904	2.25%	1,190	0	1,190
60	342	Rsvr & Standpipe-Elev	23,775	2.25%	535	0	535
61	342	Rsvr & Standpipe-Ground	0	2.25%	0	0	0
62	343	T & D Mains (Not Classified)	272,057	1.50%	4,081	0	4,081
63	343.1	T & D Mains - 4" & Less	57,171	1.50%	858	0	858
64	343.1	T & D Mains AC 4 (STL)	0	1.50%	0	0	0
65	343.1	T & D Mains Galv 1 (STL)	0	1.50%	0	0	0
66	343.2	T & D Mains - 6" to 8"	249,384	1.50%	3,741	0	3,741
67	343.2	CI-10" & Smaller-1900-1928	0	1.50%	0	0	0
68	343.2	CI-10" & Smaller 1929-1956	0	1.50%	0	0	0
69	343.2	CI-10" & Smaller-1957-1993	0	1.50%	0	0	0
70	343.2	T & D Mains - DI 6-8 (STL)	0	1.50%	0	0	0
71	343.2	T & D Mains - DI 6-10" (TN)	0	1.50%	0	0	0
72	343.2	T & D Mains - PL 6-8" (STL)	0	1.50%	0	0	0
73	343.3	T & D Mains - 10" to 16"	0	1.50%	0	0	0
74	343.3	T & D Mains - 18" & Greater	0	1.50%	0	0	0
75	343.3	CI-12" (STL)	0	1.50%	0	0	0
76	343.3	CI-16" (STL)	0	1.50%	0	0	0
77	343.3	T & D Mains - DI 12 (STL)	0	1.50%	0	0	0
78	343.3	T & D Mains - DI 16 & Greater (STL)	0	1.50%	0	0	0
79	343.3	T & D Mains - LJ 20 (STL)	0	1.50%	0	0	0
80	343.3	T & D Mains - PL 12 (STL)	0	1.50%	0	0	0
81	344	Fire Mains	0	1.50%	0	0	0
82	345	Services	188,793	3.08%	5,815	0	5,815
83	346.1	Meters-Bronze Case	26,875	2.43%	653	0	653
84	346.2	Meters-Plastic Case	0	2.43%	0	0	0
85	346.3	Meters-Other	14,149	2.43%	344	0	344
86	346.3	Meters-Remote (ARB's)	0	2.43%	0	0	0
87	347.1	Meter Install	95,879	2.43%	2,330	0	2,330
88	347.2	Meter Install-Other	0	2.43%	0	0	0
89	348	Hydrants	81,097	1.92%	1,557	0	1,557
90	349	Other T&D Plant	0	2.00%	0	0	0
91		Total Transmission & Distribution	$ 1,088,977		$ 21,805	$ 0	$ 21,805
92		Sewer Plant					
93	351.0	Structures & Improvements	$ 0	0.00%	$ 0	$ 0	$ 0
94	352.1	Collection Sewers Forced	0	0.00%	0	0	0
95	352.2	Collecting Mains	0	0.00%	0	0	0
96	352.2	Collecting Mains Other	0	0.00%	0	0	0
97	353.0	Service to Customers	0	0.00%	0	0	0
98	363.0	Electric Pumping Equipment	0	0.00%	0	0	0
99	370.1	Land & Land Rights	0	0.00%	0	0	0
100	372	T&D Equipment	0	0.00%	0	0	0
101	372.0	T&D Equipment Influent Lift	0	0.00%	0	0	0
102	374	Outfall Sewer Lines	0	0.00%	0	0	0
103		Total Sewer Plant	$ 0		$ 0	$ 0	$ 0
104		General Plant					
105	389	Land & Land Rights	$ 0	0.00%	$ 0	$ 0	$ 0
106	390	S&I-Store, Shop & Garage	500	2.40%	12	0	12
107	390.1	S & I-Offices	4,270	2.40%	102	0	102
108	390.1	S & I-Leasehold	0	5.00%	0	0	0

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

Depreciation Expense

Brunswick

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	17,568	2.40%	422	0	422
111	391	Office Furniture and Equipment	2,075	4.00%	83	166	249
112	391.2	Computers & Peripheral Equipment	750	14.29%	107	1,823	1,930
113	391.25	Computer Software	0	14.29%	0	4,796	4,796
114	391.26	Computer Software Personal	0	14.29%	0	93	93
115	391.3	Data Handling Equipment	47,111	6.67%	3,142	0	3,142
116	391.3	Other Office Equipment	3,048	6.67%	203	5	209
117	392.11	Trans Equipment-Lt Duty Trucks	34,091	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	16,014	2.86%	458	0	458
122	394	Tools, Shop & Garage Equipment	32,945	5.00%	1,647	5	1,652
123	394	Tools, Shop & Garage Equip Other	0	5.00%	0	0	0
124	395	Laboratory Equipment	25,810	4.00%	1,032	0	1,032
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	1	1
128	397.2	Comm Equipment-Tele	0	6.67%	0	13	13
129	398	Miscellaneous	141,291	5.00%	7,065	3	7,068
130	399	Other Tangible Property	24,548	5.00%	1,227	0	1,227
131		Total General Plant	$ 350,021		$ 15,501	$ 6,905	$ 22,407
132		**Total Depreciation Expense**	**$ 2,480,794**		**$ 58,321**	**$ 6,905**	**$ 65,226**

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

Cash Working Capital

Brunswick

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	$	63,398	36.78	13.00	23.78	0.0652	$	4,134
3	Payroll Withholdings:								
4	FICA - Employee Portion		8,616	36.78	16.19	20.59	0.0564		486
5	Federal Income Taxes Withheld		20,792	36.78	16.19	20.59	0.0564		1,173
6	State Income Taxes Withheld		6,748	36.78	18.19	18.59	0.0509		343
7	401(k)		12,086	36.78	38.82	(2.04)	(0.0056)		(68)
8	EIP		935	36.78	38.82	(2.04)	(0.0056)		(5)
9	Fuel & Power		8,072	36.78	37.20	(0.42)	(0.0012)		(10)
10	Chemicals		4,422	36.78	36.78	0.00	0.0000		0
11	Materials and Supplies		4,673	36.78	36.78	0.00	0.0000		0
12	Purchased Water		0	36.78	42.45	(5.67)	(0.0155)		0
13	Management Fees		145,733	36.78	21.41	15.37	0.0421		6,135
14	Group Insurance		31,591	36.78	(7.50)	44.28	0.1213		3,832
15	OPEB's		5,657	36.78	3.41	33.37	0.0914		517
16	Pensions		16,999	36.78	17.58	19.20	0.0526		894
17	EIP - Employer Match		(222)	36.78	38.82	(2.04)	(0.0056)		1
18	401(k) - Employer Match		4,151	36.78	38.82	(2.04)	(0.0056)		(23)
19	Insurance Other Than Group		21,207	36.78	42.44	(5.66)	(0.0155)		(329)
20	Uncollectible Accounts		2,234	36.78	36.78	0.00	0.0000		0
21	Rents		2,353	36.78	(9.96)	46.74	0.1281		301
22	Cash Vouchers		88,975	36.78	21.41	15.37	0.0421		3,746
23	Total Operation & Maintenance Expense	$	448,417					$	21,127
24	Taxes Other Than Income								
25	FICA - Employer Portion	$	8,616	36.78	16.19	20.59	0.0564	$	486
26	Federal Unemployment		115	36.78	76.38	(39.60)	(0.1085)		(12)
27	State Unemployment		296	36.78	76.38	(39.60)	(0.1085)		(32)
28	Property Taxes		21,408	36.78	182.50	(145.72)	(0.3992)		(8,546)
29	Franchise Tax		566	36.78	(77.50)	114.28	0.3131		177
30	PSC Assessment		887	36.78	(31.63)	68.41	0.1874		166
31	Total Taxes Other Than Income	$	31,887					$	(7,761)
32	Other Expenses								
33	Gross Receipts Tax		6,801	20.35	47.37	(27.02)	(0.0740)		(503)
34	Sales Tax		784	0.00	8.12	(8.12)	(0.0222)		(17)
35	Missouri Primacy Fees		1,660	20.35	243.50	(223.15)	(0.6114)		(1,015)
36	Total Other Expenses	$	9,246					$	(1,535)
37	**Cash Working Capital Before Income Tax and Interest Offsets**							**$**	**11,831**
38	Interest Expense	$	42,177	36.78	108.85	(72.07)	(0.1975)	$	(8,330)
39	Federal Income Tax	$	41,831	36.78	37.00	(0.22)	(0.0006)	$	(25)
40	State Income Tax	$	6,574	36.78	58.95	(22.17)	(0.0607)	$	(399)

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

Income Statement

Brunswick

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	$ 101,255	$ (1,376)	S-1	$ 0	$ 99,879
3	Commercial Revenue	22,672	2,141	S-2	0	24,813
4	Industrial Revenue	542	(19)	S-3	0	523
5	Private Fire	4,764	0	S-4	0	4,764
6	Public Fire	0	0	S-5	0	0
7	Public Authorities	3,743	(61)	S-6	0	3,682
8	Sales For Resale	53,418	(53,417)	S-7	0	1
9	Other Revenue	0	0	S-8	210	210
10	*Total Revenues*	$ 186,394	$ (52,732)		$ 210	$ 133,872
11	Operating Expenses:					
12	Operation & Maintenance:					
13	Source of Supply	12,691	(740)	S-9	1	11,951
14	Pumping	10,733	(6,532)	S-10	(168)	4,033
15	*Water Treatment*	113,385	(17,862)	S-11	1	95,524
16	Transmission & Distribution	17,968	(1,798)	S-12	0	16,170
17	Customer Accounts	5,678	(1,589)	S-13	4,854	8,944
18	Administrative & General	47,215	57,643	S-14	206,936	311,795
19	Total O & M Expense	$ 207,670	$ 29,123		$ 211,624	$ 448,417
20	*Other Operating Expenses:*					
21	Depreciation - Plant	44,558	10,392	S-15	6,905	61,855
22	Amortization	0	0	S-16	720	720
23	Taxes Other Than Income	25,534	4,488	S-17	1,865	31,887
24	Total Other Operating Expense	$ 70,092	$ 14,880		$ 9,490	$ 94,462
25	Total Operating Expenses	277,762	44,003		221,114	542,879
26	Net Income Before Income Taxes	$ (91,368)	$ (96,735)		$ (220,904)	$ (409,007)
27	Income Taxes:					
28	Current Income Tax	$ 0	$ (99,044)	S-18	$ (60,227)	$ (159,271)
29	Deferred Income Tax:					
30	Deferred Income Tax Expense	0	33,190	S-19	(47,047)	(13,857)
31	ITC Amortization	0	0	S-20	0	0
32	Total Income Taxes	$ 0	$ (65,853)		$ (107,274)	$ (173,128)
33	**Net Operating Income**	**$ (91,368)**	**$ (30,881)**		**$ (113,630)**	**$ (235,879)**

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

Adjustments To Income Statement

Brunswick

Adjmt No.	Description	Adjustment Amount	Total Adjustment
Residential Revenue	S-1		$ (1,376)
1	To Normalize and Annualize Revenues (Grissum)	$ (1,088)	
2	To Remove Unbilled Revenues (Grissum)	(288)	
3	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Commercial Revenue	S-2		$ 2,141
1	To Normalize and Annualize Revenues (Grissum)	$ 2,134	
2	To Remove Unbilled Revenues (Grissum)	7	
3	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Industrial Revenue	S-3		$ (19)
1	To Normalize and Annualize Revenues (Grissum)	$ 0	
2	To Remove Unbilled Revenues (Grissum)	(19)	
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		$ (61)
1	To Remove Unbilled Revenues (Grissum)	(61)	
2	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Sales For Resale	S-7		$ (53,417)
1	To Normalize and Annualize Revenues (Grissum)	$ (54,852)	
2	To Remove Unbilled Revenues (Grissum)	1,435	
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		$ (740)
1	To Annualize Payroll (Hanneken)	$ (788)	
2	To Normalize Overtime Pay (Hanneken)	48	

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

Adjustments To Income Statement

Brunswick

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			$	(6,532)
1	To Annualize Payroll (Hanneken)	$	(569)		
2	To Normalize Overtime Pay (Hanneken)		34		
3	To Remove Lobbyist Pay (Hanneken)		0		
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)		0		
5	To Annualize Fuel & Power Expense (Grissum)		(5,997)		
Water Treatment	S-11			$	(17,862)
1	To Annualize Payroll (Hanneken)	$	(12,801)		
2	To Normalize Overtime Pay (Hanneken)		774		
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)		(5,835)		
Transmission & Distribution	S-12			$	(1,798)
1	To Annualize Payroll (Hanneken)	$	(1,913)		
2	To Normalize Overtime Pay (Hanneken)		116		
3	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)		0		
4	To Annualize Main Breaks Expense (Hagemeyer)		0		
Customer Accounts	S-13			$	(1,589)
1	To Annualize Payroll (Hanneken)	$	(403)		
2	To Normalize Overtime Pay (Hanneken)		24		
3	To Annualize Postage Expense (Grissum)		(920)		
4	To Annualize Uncollectibles Expense (Grissum)		(290)		
Administrative & General	S-14			$	57,643
1	To Annualize Payroll (Hanneken)	$	(2,847)		
2	To Normalize Overtime Pay (Hanneken)		172		

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

Adjustments To Income Statement

Brunswick

Adjmt No.	Description	Adjustment Amount	Total Adjustment
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	74	
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)	513	
8	To Annualize Other Post Employment Benefits (Hagemeyer)	461	
9	To Annualize Tank Painting Expense (Hagemeyer)	20,040	
10	To Annualize Pension Expense (Hagemeyer)	1,083	
11	To Annualize Transportation Leases (Hagemeyer)	5,934	
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)	(338)	
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 Payroll Tax Expense (Hanneken)	34,218	
23	To Annualize Incentive Compensation Expense (Hanneken)	(1,667)	
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	
Depreciation - Plant	S-15		$ 10,392
1	To annualize depreciation expense at Staff's proposed rates (Began)	$ 13,763	

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

Adjustments To Income Statement

Brunswick

Adjmt No.	Description		Adjustment Amount		Total Adjustment
2	To adjust depreciation expense related to contributions in aid of construction (Began)		(3,371)		
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			$	4,488
1	To Annualize Payroll Taxes (Hanneken)	$	2,374		
2	To Adjust Payroll Tax Related to Incentive Compensation (Hanneken)		(128)		
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)		2,242		
Current Income Tax	S-18			$	(99,044)
1	To adjust current income tax expense. (Cassidy)	$	(99,044)		
Deferred Income Tax Expense	S-19			$	33,190
1	To adjust deferred income tax expense. (Cassidy)	$	33,190		
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

						Brunswick	
Line	Description (A)			Test Year (B)	6.26% Return (C)	6.40% Return (D)	6.54% Return (E)
1	Net Operating Income (Acct. Sch. 1)			$ (235,879)	$ 97,427	$ 99,606	$ 101,785
2	Add:						
3	Current Income Tax			(159,271)	48,405	49,762	51,120
4	Deferred Income Taxes						
5	Deferred Income Tax Expense			(13,857)	(13,857)	(13,857)	(13,857)
6	ITC Amortization			0	0	0	0
7	Net Income Before Income Tax			$ (409,007)	$ 131,976	$ 135,512	$ 139,049
8	Addditions to Net Income Before Income Tax:						
9	Book Depreciation			$ 61,855	$ 61,855	$ 61,855	$ 61,855
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			197	197	197	197
13	Other (Describe)			0	0	0	0
14	Other (Describe)			0	0	0	0
15	Total Additions			$ 62,052	$ 62,052	$ 62,052	$ 62,052
16	Subtractions to Net Income Before Income Tax:						
17	Interest Expense	@	2.71%	$ 42,177	$ 42,177	$ 42,177	$ 42,177
18	Tax Straight Line Depreciation			61,855	61,855	61,855	61,855
19	Tax Depreciation in Excess of Straight Line			(36,096)	(36,096)	(36,096)	(36,096)
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			$ 67,936	$ 67,936	$ 67,936	$ 67,936
24	Net Taxable Income			$ (414,891)	$ 126,092	$ 129,628	$ 133,165
25	Provision for Federal Income Tax						
26	Net Taxable Income			$ (414,891)	$ 126,092	$ 129,628	$ 133,165
27	Deduct Missouri Income Tax	@	100.00%	(21,629)	6,574	6,758	6,942
28	Federal Taxable Income			$ (393,262)	$ 119,518	$ 122,870	$ 126,223
29	Federal Income Tax	@	35.00%	$ (137,642)	$ 41,831	$ 43,005	$ 44,178
30	Provision for Missouri Income Tax						
31	Net Taxable Income			$ (414,891)	$ 126,092	$ 129,628	$ 133,165
32	Deduct Federal Income Tax	@	50.00%	(68,821)	20,916	21,502	22,089
33	Missouri Taxable Income			$ (346,070)	$ 105,176	$ 108,126	$ 111,076
34	Missouri Income Tax	@	6.25%	$ (21,629)	$ 6,574	$ 6,758	$ 6,942
35	Summary of Provision For Income Tax						
36	Federal Income Tax			$ (137,642)	$ 41,831	$ 43,005	$ 44,178
37	State Income Tax			(21,629)	6,574	6,758	6,942
38	**Total Current Income Tax**			**$ (159,271)**	**$ 48,405**	**$ 49,762**	**$ 51,120**