

JEFFERSON CITY

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

Revenue Requirement

Line	(A)	Jefferson City		
		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)	\$ 12,326,934	\$ 12,326,934	\$ 12,326,934
2	Rate of Return	6.26%	6.40%	6.54%
3	Net Operating Income Requirement	\$ 771,666	\$ 788,924	\$ 806,181
4	Net Operating Income Available (From Accounting Schedule 9)	346,588	346,588	346,588
5	Additional Net Operating Income Requirement	\$ 425,078	\$ 442,336	\$ 459,594
6	Income Tax Requirement: (From Accounting Schedule 11)			
7	Required Current Income Tax	\$ 251,195	\$ 261,948	\$ 272,701
8	Test Year Current Income Tax	(13,661)	(13,661)	(13,661)
9	Additional Current Income Tax Requirement	\$ 264,857	\$ 275,610	\$ 286,363
10	Additional Gross Revenue Requirement Before Allowances	\$ 689,935	\$ 717,946	\$ 745,956
11	Allowance for True-up	\$ 200,302	\$ 200,302	\$ 200,302
12	Additional Gross Revenue Requirement	\$ 890,237	\$ 918,248	\$ 946,258
13	Adjusted Revenue at Current Rates (From Accounting Schedule 9)	\$ 4,151,299	\$ 4,151,299	\$ 4,151,299
14	Total Gross Revenue Requirement	\$ 5,041,536	\$ 5,069,547	\$ 5,097,557

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Rate Base

Line	Description (A)	Jefferson City		
		Direct Assigned (B)	Corporate Distribution (C)	Total (D)
1	Plant in Service (From Accounting Schedule 3)	\$ 20,736,552	\$ 327,379	\$ 21,063,931
2	Less:			0
3	Accumulated Depreciation Reserve (From Accounting Schedule 5)	4,762,667	102,282	4,864,949
4	Accumulated Amortization Reserve		0	0
5	Net Plant in Service	\$ 15,973,885	\$ 225,096	\$ 16,198,981
6	Add:			
7	Cash Working Capital (From Accounting Schedule 8)	\$ 22,258	\$	\$ 22,258
8	Materials and Supplies	177,087	787	177,874
9	Prepayments		22,447	22,447
10	Deferred OPEB Asset		0	0
11	Other		0	0
12	Other		0	0
13	Other		0	0
14	Total Additions to Net Plant in Service	\$ 199,345	\$ 23,234	\$ 222,579
15	Deduct:			
16	Interest Offset (From Accounting Schedule 8)	\$ 64,474	\$	\$ 64,474
17	Federal Income Tax Offset (From Accounting Schedule 8)	(847)		(847)
18	State Income Tax Offset (From Accounting Schedule 8)	1,921		1,921
19	Contributions In Aid of Construction:	2,228,531	0	2,228,531
20	Customer Advances	252,817	(14)	252,803
21	Customer Deposits		0	0
22	Pre-71 ITC		0	0
23	Deferred Income Taxes		1,221,171	1,221,171
24	Accrued Pension Liability		326,574	326,574
25	Other		0	0
26	Other		0	0
27	Other		0	0
28	Total Deductions to Net Plant in Service	\$ 2,546,896	\$ 1,547,731	\$ 4,094,627
29	Total Rate Base	\$ 13,626,334	\$ (1,299,400)	\$ 12,326,934

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Plant In Service

Jefferson City

Line	A/C No.	Plant Title	Balance 12/31/2006	Adjustments		Corporate Distribution	As Adjusted (C)+(D)+(F)
				Amount	No.		
(A)		(B)	(C)	(D)	(E)	(F)	(G)
1		Intangible					
2	301	Organization	\$ 772	\$ 0	P-1	\$ 5,939	\$ 6,711
3	302	Franchise & Consents		0	P-2	0	0
4	303	Miscellaneous Intangible		0	P-3	9,298	9,298
5		Total Intangible	\$ 772	\$ 0		\$ 15,236	\$ 16,008
6		Source of Supply					
7	310	Land & Land Rights	\$	\$ 0	P-4	\$ 0	\$ 0
8	311	Structures & Improvements	23,746	0	P-5	0	23,746
9	312	Collecting & Impounding Res		0	P-6	0	0
10	313	Lake, River & Other Intakes	388,419	0	P-7	0	388,419
11	314	Wells & Springs		0	P-8	0	0
12	315	Infiltration Galleries & Tunnels		0	P-9	0	0
13	316	Supply Mains		0	P-9	0	0
14	316	Supply Mains-North Plant		0	P-10	0	0
15	316	Supply Mains-Central Plant		0	P-11	0	0
16	316	Supply Mains-South Plant		0	P-12	0	0
17	316	Supply Mains-Meramec Plant		0	P-13	0	0
18	317	Other Source of Supply Plant		0	P-14	0	0
19		Total Source of Supply	\$ 412,165	\$ 0		\$ 0	\$ 412,165
20		Pumping					
21	320	Land & Land Rights	\$ 944	\$ 0	P-15	\$ 0	\$ 944
22	321	S & I-Plant	612,421	0	P-16	0	612,421
23	321.1	S & I-Pumps (STL)		0	P-17	0	0
24	321.2	S & I-Boosters		0	P-18	0	0
25	322	Boiler Equipment		0	P-19	0	0
26	323	Other Power Prod. Equip.		0	P-20	0	0
27	324	Steam Pumping Equipment		0	P-21	0	0
28	325.1	Electric Pumping Equipment	1,499,638	0	P-22	0	1,499,638
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	4,890	0	P-30	0	4,890
37		Total Pumping	\$ 2,117,893	\$ 0		\$ 0	\$ 2,117,893
38		Water Treatment Plant					
39	330	Land & Land Rights	\$ 50,762	\$ 0	P-31	\$ 0	\$ 50,762
40	331	Structures & Improvements	2,216,231	0	P-32	0	2,216,231
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	2,962,710	0	P-38	0	2,962,710
47	332	WT Equip-North Plant		0	P-39	0	0

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Plant In Service

Jefferson City

Line	A/C No	Plant Title	Balance 12/31/2006 (C)	Adjustments		Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
				Amount (D)	No. (E)		
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		0	P-45	0	0
54		Total Water Treatment Plant	\$ 5,229,703	\$ 0		\$ 0	\$ 5,229,703
55		Transmission & Distribution					
56	340	Land & Land Rights	\$ 45,514	\$ 0	P-46	\$ 0	\$ 45,514
57	341	Structures & Improvements	47,953	0	P-47	0	47,953
58	341.63	S & I-Spec Cross		0	P-48	0	0
59	342	Distr. Res. & Standpipes	43,968	0	P-49	0	43,968
60	342	Rsvr & Standpipe-Elev	355	0	P-50	0	355
61	342	Rsvr & Standpipe-Ground	989,901	0	P-51	0	989,901
62	343	T & D Mains (Not Classified)	6,061,578	0	P-52	0	6,061,578
63	343.1	T & D Mains - 4" & Less	39,863	0	P-53	0	39,863
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"	900,363	0	P-56	0	900,363
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"	1,124,661	0	P-63	0	1,124,661
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	358,398	0	P-71	0	358,398
83	346.1	Meters-Bronze Case	2,792	0	P-72	0	2,792
84	346.2	Meters-Plastic Case		0	P-73	0	0
85	346.3	Meters-Other	787,582	0	P-74	0	787,582
86	346.3	Meters-Remote (ARB's)		0	P-75	0	0
87	347.1	Meter Install	311,286	0	P-76	0	311,286
88	347.2	Meter Install-Other		0	P-77	0	0
89	348	Hydrants	1,004,470	0	P-78	0	1,004,470
90	349	Other T&D Plant		0	P-79	0	0
91		Total Transmission & Distribution	\$ 11,718,684	\$ 0		\$ 0	\$ 11,718,684

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Plant In Service

Jefferson City

Line	A/C No.	Plant Title	Balance 12/31/2006	Adjustments		Corporate Distribution	As Adjusted (C)+(D)+(F)				
	Amount			No.							
	(A)	(B)	(C)	(D)	(E)	(F)	(G)				
92		Sewer Plant									
93	351	Structures & Improvements	\$	\$	0	P-80	\$	0			
94	352.1	Collection Sewers Forced			0	P-81		0			
95	352.2	Collecting Mains			0	P-82		0			
96	352.2	Collecting Mains Other			0	P-83		0			
97	353	Service to Customers			0	P-84		0			
98	363	Electric Pumping Equipment			0	P-85		0			
99	370.1	Land & Land Rights			0	P-86		0			
100	372	T&D Equipment			0	P-87		0			
101	372	T&D Equipment Influent Lift			0	P-88		0			
102	374	Outfall Sewer Lines			0	P-89		0			
103		Total Sewer Plant	\$	0	\$	0	\$	0			
104		General Plant									
105	389	Land & Land Rights	\$	7,181	\$	0	P-90	\$	7,181		
106	390	S&I-Store, Shop & Garage				0	P-91		0		
107	390.1	S & I-Offices		232,303		0	P-92		232,303		
108	390.1	S & I-Leasehold				0	P-93		0		
109	390.1	S & I-Leasehold - SCADA				0	P-94		0		
110	390.3	S&I-Misc				0	P-95		0		
111	391	Office Furniture and Equipment		31,964		0	P-96	24,689	56,653		
112	391.2	Computers & Peripheral Equipment		241,751		0	P-97	75,687	317,438		
113	391.25	Computer Software				0	P-98	199,093	199,093		
114	391.26	Computer Software Personal				0	P-99	3,861	3,861		
115	391.3	Data Handling Equipment				0	P-100	0	0		
116	391.3	Other Office Equipment				0	P-101	465	465		
117	392.11	Trans Equipment-Lt Duty Trucks		76,771		0	P-102	1,327	78,098		
118	392.12	Trans Equipment-Hvy Duty Trucks				0	P-103	0	0		
119	392.2	Trans Equipment-Autos		20,483		0	P-104	4,904	25,387		
120	392.3	Trans Equipment Other				0	P-105	0	0		
121	393	Stores Equipment		1,524		0	P-106	0	1,524		
122	394	Tools, Shop & Garage Equipment		168,845		0	P-107	542	169,387		
123	394	Tools, Shop & Garage Equip Other				0	P-108	0	0		
124	395	Laboratory Equipment		47,644		0	P-109	0	47,644		
125	395	Laboratory Equipment Other				0	P-110	0	0		
126	396	Power Operated Equipment		108,875		0	P-111	0	108,875		
127	397	Comm Equipment-Non-Tele		61,783		0	P-112	74	61,857		
128	397.2	Comm Equipment-Tele				0	P-113	1,146	1,146		
129	398	Miscellaneous		258,211		0	P-114	355	258,566		
130	399	Other Tangible Property				0	P-115	0	0		
131		Total General Plant	\$	1,257,335	\$	0		\$	312,142	\$	1,569,477
132		Total Plant In Service	\$	20,736,552	\$	0		\$	327,379	\$	21,063,931

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Adjustments To Plant In Service

Jefferson City

NO ADJUSTMENTS

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

Depreciation Reserve

Jefferson City							
Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments		Corporate Distribution (F)	As Adjusted (C)+(D)-(F) (G)
				Amount (D)	No. (E)		
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	11,157	11,157
5		Total Intangible	\$ 0	\$ 0		\$ 11,157	\$ 11,157
6		Source of Supply					
7	310	Land & Land Rights	\$	\$ 0	R-4	\$ 0	\$ 0
8	311	Structures & Improvements	2,774	0	R-5	0	2,774
9	312	Collecting & Impounding Res		0	R-6	0	0
10	313	Lake, River & Other Intakes	48,342	0	R-7	0	48,342
11	314	Wells & Springs		0	R-8	0	0
12	315	Infiltration Galleries & Tunnels		0	R-9	0	0
13	316	Supply Mains		0	R-9	0	0
14	316	Supply Mains-North Plant		0	R-10	0	0
15	316	Supply Mains-Central Plant		0	R-11	0	0
16	316	Supply Mains-South Plant		0	R-12	0	0
17	316	Supply Mains-Meramec Plant		0	R-13	0	0
18	317	Other Source of Supply Plant		0	R-14	0	0
19		Total Source of Supply	\$ 51,116	\$ 0		\$ 0	\$ 51,116
20		Pumping					
21	320	Land & Land Rights	\$	\$ 0	R-15	\$ 0	\$ 0
22	321	S & I-Plant	74,293	0	R-16	0	74,293
23	321.1	S & I-Pumps (STL)		0	R-17	0	0
24	321.2	S & I-Boosters		0	R-18	0	0
25	322	Boiler Equipment		0	R-19	0	0
26	323	Other Power Prod. Equip.		0	R-20	0	0
27	324	Steam Pumping Equipment		0	R-21	0	0
28	325.1	Electric Pumping Equipment	339,086	0	R-22	0	339,086
29	325.2	Pumping Equipment-Pre '46		0	R-23	0	0
30	325.3	Pumping Equipment-Post '46		0	R-24	0	0
31	325	Pumping Equipment-Booster		0	R-25	0	0
32	326	Diesel Pumping Equipment		0	R-26	0	0
33	326	Dsl Pump Equip-Stratman		0	R-27	0	0
34	326	Dsl Pump Equip-Central Plant		0	R-28	0	0
35	327	Pump Equip Hydraulic		0	R-29	0	0
36	328	Other Pumping Equipment		0	R-30	0	0
37		Total Pumping	\$ 413,379	\$ 0		\$ 0	\$ 413,379
38		Water Treatment Plant					
39	330	Land & Land Rights	\$	\$ 0	R-31	\$ 0	\$ 0
40	331	Structures & Improvements	367,787	0	R-32	0	367,787
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	1,219,203	0	R-38	0	1,219,203
47	332	WT Equip-North Plant		0	R-39	0	0

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Depreciation Reserve

Jefferson City							
Line	A/C No.	Plant Title	Balance 12/31/2006	Adjustments		Corporate Distribution	As Adjusted (C)+(D)+(F)
				Amount	No.		
(A)	(B)	(C)	(D)	(E)	(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	9,153	0	R-45	0	9,153
54		Total Water Treatment Plant	\$ 1,596,143	\$ 0		\$ 0	\$ 1,596,143
55		Transmission & Distribution					
56	340	Land & Land Rights	\$	\$ 0	R-46	\$ 0	\$ 0
57	341	Structures & Improvements	6,460	0	R-47	0	6,460
58	341.63	S & I-Spec Cross		0	R-48	0	0
59	342	Distr. Res. & Standpipes	130	0	R-49	0	130
60	342	Rsvr & Standpipe-Elev	1	0	R-50	0	1
61	342	Rsvr & Standpipe-Ground	45,810	0	R-51	0	45,810
62	343	T & D Mains (Not Classified)	1,520,208	0	R-52	0	1,520,208
63	343.1	T & D Mains - 4" & Less	1,352	0	R-53	0	1,352
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"	17,638	0	R-56	0	17,638
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"	52,111	0	R-63	0	52,111
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	26,654	0	R-71	0	26,654
83	346.1	Meters-Bronze Case	7	0	R-72	0	7
84	346.2	Meters-Plastic Case		0	R-73	0	0
85	346.3	Meters-Other	136,413	0	R-74	0	136,413
86	346.3	Meters-Remote (ARB's)		0	R-75	0	0
87	347.1	Meter Install	5,737	0	R-76	0	5,737
88	347.2	Meter Install-Other		0	R-77	0	0
89	348	Hydrants	333,328	0	R-78	0	333,328
90	349	Other T&D Plant		0	R-79	0	0
91		Total Transmission & Distribution	\$ 2,145,849	\$ 0		\$ 0	\$ 2,145,849

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Depreciation Reserve

Jefferson City

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				Amount	No.		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
92		Sewer Plant					
93	351.0	Structures & Improvements	\$	\$	0	R-80	\$ 0
94	352.1	Collection Sewers Forced			0	R-81	0
95	352.2	Collecting Mains			0	R-82	0
96	352.2	Collecting Mains Other			0	R-83	0
97	353.0	Service to Customers			0	R-84	0
98	363.0	Electric Pumping Equipment			0	R-85	0
99	370.1	Land & Land Rights			0	R-86	0
100	372	T&D Equipment			0	R-87	0
101	372.0	T&D Equipment Influent Lift			0	R-88	0
102	374	Outfall Sewer Lines			0	R-89	0
103		Total Sewer Plant	\$ 0	\$ 0		\$ 0	\$ 0
104		General Plant					
105	389	Land & Land Rights	\$	\$	0	R-90	\$ 0
106	390	S&I-Store, Shop & Garage			0	R-91	0
107	390.1	S & I-Offices	104,314		0	R-92	(5,260) 99,054
108	390.1	S & I-Leasehold			0	R-93	0
109	390.1	S & I-Leasehold - SCADA			0	R-94	0
110	390.3	S&I-Misc			0	R-95	0
111	391	Office Furniture and Equipment	92,608		0	R-96	(721) 91,887
112	391.2	Computers & Peripheral Equipment	(44,041)		0	R-97	3,924 (40,117)
113	391.25	Computer Software			0	R-98	84,931 84,931
114	391.26	Computer Software Personal			0	R-99	824 824
115	391.3	Data Handling Equipment			0	R-100	0
116	391.3	Other Office Equipment			0	R-101	292 292
117	392.11	Trans Equipment-Lt Duty Trucks	61,367		0	R-102	2,034 63,401
118	392.12	Trans Equipment-Hvy Duty Trucks			0	R-103	0
119	392.2	Trans Equipment-Autos	17,645		0	R-104	3,992 21,637
120	392.3	Trans Equipment Other			0	R-105	0
121	393	Stores Equipment	615		0	R-106	0 615
122	394	Tools, Shop & Garage Equipment	103,104		0	R-107	171 103,275
123	394	Tools, Shop & Garage Equip Other			0	R-108	0
124	395	Laboratory Equipment	16,026		0	R-109	0 16,026
125	395	Laboratory Equipment Other			0	R-110	0
126	396	Power Operated Equipment	141,349		0	R-111	0 141,349
127	397	Comm Equipment-Non-Tele	40,639		0	R-112	373 41,012
128	397.2	Comm Equipment-Tele			0	R-113	463 463
129	398	Miscellaneous	20,272		0	R-114	102 20,374
130	399	Other Tangible Property			0	R-115	0
131		Total General Plant	\$ 553,898	\$ 0		\$ 91,126	\$ 645,024
132		Not Classified	2,282	0	R-116	0	2,282
133		Total Depreciation Reserve	\$ 4,762,667	\$ 0		\$ 102,282	\$ 4,864,949

Missouri-American Water Company
Case No. WR-2007-0216
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Adjustments To Reserve

Jefferson City

NO ADJUSTMENTS

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

Depreciation Expense

Jefferson City

Line	A/C No.	Plant Title	District Specific Plant (Acctg Sch 3)	Depreciation Rate	District Specific Depreciation	Corporate Depreciation Distribution	Total District Depreciation
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1		Intangible					
2	301	Organization	\$ 772	0.00%	\$ 0	\$ 0	\$ 0
3	302	Franchise & Consents	0	0.00%	0	0	0
4	303	Miscellaneous Intangible	0	0.00%	0	0	0
5		Total Intangible	\$ 772		\$ 0	\$ 0	\$ 0
6		Source of Supply					
7	310	Land & Land Rights	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
8	311	Structures & Improvements	23,746	2.45%	582	0	582
9	312	Collecting & Impounding Res	0	1.25%	0	0	0
10	313	Lake, River & Other Intakes	388,419	1.77%	6,875	0	6,875
11	314	Wells & Springs	0	1.67%	0	0	0
12	315	Infiltration Galleries & Tunnels	0	1.67%	0	0	0
13	316	Supply Mains	0	1.60%	0	0	0
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	\$ 412,165		\$ 7,457	\$ 0	\$ 7,457
20		Pumping					
21	320	Land & Land Rights	\$ 944	0.00%	\$ 0	\$ 0	\$ 0
22	321	S & I-Plant	612,421	1.73%	10,595	0	10,595
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.	0	2.00%	0	0	0
27	324	Steam Pumping Equipment	0	0.00%	0	0	0
28	325.1	Electric Pumping Equipment	1,499,638	2.44%	36,591	0	36,591
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	4,890	2.44%	119	0	119
37		Total Pumping	\$ 2,117,893		\$ 47,305	\$ 0	\$ 47,305
38		Water Treatment Plant					
39	330	Land & Land Rights	\$ 50,762	0.00%	\$ 0	\$ 0	\$ 0
40	331	Structures & Improvements	2,216,231	1.63%	36,125	0	36,125
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	2,962,710	2.78%	82,363	0	82,363
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	0	2.78%	0	0	0
54		Total Water Treatment Plant	\$ 5,229,703		\$ 118,488	\$ 0	\$ 118,488

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Depreciation Expense

Jefferson City							
	A/C No.	Plant Title	District Specific Plant (Acctg Sub 3)	Depreciation Rate	District Specific Depreciation	Corporate Depreciation Distribution	Total District Depreciation
Line	(A)	(B)	(C)	(D)	(E)	(F)	(G)
55		Transmission & Distribution					
56	340	Land & Land Rights	\$ 45,514	0.00%	\$ 0	\$ 0	\$ 0
57	341	Structures & Improvements	47,953	2.67%	1,280	0	1,280
58	341.63	S & I-Spec Cross	0	0.00%	0	0	0
59	342	Distr. Res. & Standpipes	43,968	2.25%	989	0	989
60	342	Rsvr & Standpipe-Elev	355	2.25%	8	0	8
61	342	Rsvr & Standpipe-Ground	989,901	2.25%	22,273	0	22,273
62	343	T & D Mains (Not Classified)	6,061,578	1.50%	90,924	0	90,924
63	343.1	T & D Mains - 4" & Less	39,863	1.50%	598	0	598
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"	900,363	1.50%	13,505	0	13,505
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"	1,124,661	1.50%	16,870	0	16,870
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	358,398	3.08%	11,039	0	11,039
83	346.1	Meters-Bronze Case	2,792	2.43%	68	0	68
84	346.2	Meters-Plastic Case	0	2.43%	0	0	0
85	346.3	Meters-Other	787,582	2.43%	19,138	0	19,138
86	346.3	Meters-Remote (ARB's)	0	2.43%	0	0	0
87	347.1	Meter Install	311,286	2.43%	7,564	0	7,564
88	347.2	Meter Install-Other	0	2.43%	0	0	0
89	348	Hydrants	1,004,470	1.92%	19,286	0	19,286
90	349	Other T&D Plant	0	2.00%	0	0	0
91		Total Transmission & Distribution	\$ 11,718,684		\$ 203,542	\$ 0	\$ 203,542
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	\$ 7,181	0.00%	\$ 0	\$ 0	\$ 0
106	390	S&I-Store, Shop & Garage	0	2.40%	0	0	0
107	390.1	S & I-Offices	232,303	2.40%	5,575	0	5,575
108	390.1	S & I-Leasehold	0	5.00%	0	0	0

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Depreciation Expense

Jefferson City

Line	A/C No. (A)	Plant Title (B)	District Specific Plant (Orig Sch 5) (C)	Depreciation Rate (D)	District Specific Depreciation (E)	Corporate Depreciation Distribution (F)	Total District Depreciation (G)
109	390.1	S & I-Leasehold - SCADA	0	5.00%	0	0	0
110	390.3	S&I-Misc	0	2.40%	0	0	0
111	391	Office Furniture and Equipment	31,964	4.00%	1,279	988	2,266
112	391.2	Computers & Peripheral Equipment	241,751	14.29%	34,546	10,816	45,362
113	391.25	Computer Software	0	14.29%	0	28,450	28,450
114	391.26	Computer Software Personal	0	14.29%	0	552	552
115	391.3	Data Handling Equipment	0	6.67%	0	0	0
116	391.3	Other Office Equipment	0	6.67%	0	31	31
117	392.11	Trans Equipment-Lt Duty Trucks	76,771	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	20,483	0.00%	0	0	0
120	392.3	Trans Equipment Other	0	0.00%	0	0	0
121	393	Stores Equipment	1,524	2.86%	44	0	44
122	394	Tools, Shop & Garage Equipment	168,845	5.00%	8,442	27	8,469
123	394	Tools, Shop & Garage Equip Other	0	5.00%	0	0	0
124	395	Laboratory Equipment	47,644	4.00%	1,906	0	1,906
125	395	Laboratory Equipment Other	0	4.00%	0	0	0
126	396	Power Operated Equipment	108,875	6.82%	7,425	0	7,425
127	397	Comm Equipment-Non-Tele	61,783	5.00%	3,089	4	3,093
128	397.2	Comm Equipment-Tele	0	6.67%	0	76	76
129	398	Miscellaneous	258,211	5.00%	12,911	18	12,928
130	399	Other Tangible Property	0	5.00%	0	0	0
131		Total General Plant	\$ 1,257,335		\$ 75,217	\$ 40,961	\$ 116,178
132		Total Depreciation Expense	\$ 20,736,552		\$ 452,009	\$ 40,961	\$ 492,970

Missouri-American Water Company
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Cash Working Capital

Jefferson City

Line	Description (A)	Adjusted Test Year Expenses (B)	Revenue Lag (C)	Expense Lag (D)	Net CWC Lag (C)-(D) (E)	Factor (E)/(B) (F)	Cash Working Capital Requirement (B)×(F) (G)
1	Operation & Maintenance Expense						
2	Base Payroll	\$ 371,842	38.41	13.00	25.41	0.0696	\$ 25,880
3	Payroll Withholdings:						
4	FICA - Employee Portion	58,048	38.41	16.19	22.22	0.0609	3,535
5	Federal Income Taxes Withheld	121,947	38.41	16.19	22.22	0.0609	7,427
6	State Income Taxes Withheld	39,578	38.41	18.19	20.22	0.0554	2,193
7	401(k)	70,888	38.41	38.82	(0.41)	(0.0011)	(78)
8	EIP	5,482	38.41	38.82	(0.41)	(0.0011)	(6)
9	Fuel & Power	208,125	38.41	37.20	1.21	0.0033	687
10	Chemicals	300,953	38.41	38.41	0.00	0.0000	0
11	Materials and Supplies	133,719	38.41	38.41	0.00	0.0000	0
12	Purchased Water	1,830	38.41	42.45	(4.04)	(0.0111)	(20)
13	Management Fees	768,564	38.41	21.41	17.00	0.0466	35,815
14	Group Insurance	173,307	38.41	(7.50)	45.91	0.1258	21,802
15	OPEB's	33,553	38.41	3.41	35.00	0.0959	3,218
16	Pensions	94,413	38.41	17.58	20.83	0.0571	5,391
17	EIP - Employer Match	(1,300)	38.41	38.82	(0.41)	(0.0011)	1
18	401(k) - Employer Match	13,521	38.41	38.82	(0.41)	(0.0011)	(15)
19	Insurance Other Than Group	125,800	38.41	42.44	(4.03)	(0.0110)	(1,384)
20	Uncollectible Accounts	90,620	38.41	38.41	0.00	0.0000	0
21	Rents	6,674	38.41	(9.96)	48.37	0.1325	884
22	Cash Vouchers	400,779	38.41	21.41	17.00	0.0466	18,676
23	Total Operation & Maintenance Expense	\$ 3,018,342					\$ 124,006
24	Taxes Other Than Income						
25	FICA - Employer Portion	58,048	38.41	16.19	22.22	0.0609	\$ 3,535
26	Federal Unemployment	896	38.41	76.38	(37.97)	(0.1040)	(93)
27	State Unemployment	2,286	38.41	76.38	(37.97)	(0.1040)	(238)
28	Property Taxes	237,113	38.41	182.50	(144.09)	(0.3948)	(93,612)
29	Franchise Tax	4,940	38.41	(77.50)	115.91	0.3176	1,569
30	PSC Assessment	27,492	38.41	(31.63)	70.04	0.1919	5,276
31	Total Taxes Other Than Income	\$ 330,776					\$ (83,563)
32	Other Expenses						
33	Gross Receipts Tax	0	22.07	47.37	(25.30)	(0.0693)	0
34	Sales Tax	22,923	0.00	8.12	(8.12)	(0.0222)	(509)
35	Missouri Primacy Fees	29,134	22.07	243.50	(221.43)	(0.6067)	(17,676)
36	Total Other Expenses	\$ 52,057					\$ (18,185)
37	Cash Working Capital Before Income Tax and Interest Offsets						\$ 22,258
38	Interest Expense	\$ 334,060	38.41	108.85	(70.44)	(0.1930)	\$ (64,474)
39	Federal Income Tax	\$ 217,082	38.41	37.00	1.41	0.0039	\$ 847
40	State Income Tax	\$ 34,113	38.41	58.95	(20.54)	(0.0563)	\$ (1,921)

Missouri-American Water Company

Case No. WR-2007-0216

Test Year Ending June 30, 2006 Updated Through December 31, 2006

Income Statement

Jefferson City

Line	Description (A)	Test Year End Direct Charges (B)	Adjustment		Adjusted Corporate Distribution (E)	Test Year As Adjusted (B)+(C)+(E) (F)
			Amount (C)	No. (D)		
1	Operating Revenues:					
2	Residential Revenue	\$ 2,186,967	\$ 37,017	S-1	\$ 0	\$ 2,223,984
3	Commercial Revenue	1,108,509	105,474	S-2	1	1,213,984
4	Industrial Revenue	209,961	(2,537)	S-3	0	207,424
5	Private Fire	114,045	0	S-4	0	114,045
6	Public Fire	0	0	S-5	0	0
7	Public Authorities	378,674	(14,146)	S-6	0	364,528
8	Sales For Resale	0	0	S-7	0	0
9	Other Revenue	22,681	0	S-8	4,653	27,334
10	Total Revenues	\$ 4,020,837	\$ 125,808		\$ 4,654	\$ 4,151,299
11	Operating Expenses:					
12	Operation & Maintenance:					
13	Source of Supply	3,521	(33)	S-9	14	3,502
14	Pumping	209,283	(3,631)	S-10	(3,728)	201,924
15	Water Treatment	590,568	29,787	S-11	58	620,413
16	Transmission & Distribution	307,441	(21,775)	S-12	0	285,666
17	Customer Accounts	190,333	(21,760)	S-13	107,728	276,301
18	Administrative & General	419,476	79,440	S-14	1,131,620	1,630,535
19	Total O & M Expense	\$ 1,720,622	\$ 62,028		\$ 1,235,692	\$ 3,018,342
20	Other Operating Expenses:					
21	Depreciation - Plant	291,590	114,061	S-15	40,961	446,612
22	Amortization	0	0	S-16	0	0
23	Taxes Other Than Income	304,255	(8,360)	S-17	34,881	330,776
24	Total Other Operating Expense	\$ 595,845	\$ 105,701		\$ 75,842	\$ 777,388
25	Total Operating Expenses	2,316,467	167,729		1,311,534	3,795,730
26	Net Income Before Income Taxes	\$ 1,704,370	\$ (41,921)		\$ (1,306,881)	\$ 355,569
27	Income Taxes:					
28	Current Income Tax	\$ 0	\$ (8,495)	S-18	\$ (5,166)	\$ (13,661)
29	Deferred Income Tax:					
30	Deferred Income Tax Expense	6,624	(55,700)	S-19	75,942	26,866
31	ITC Amortization	(4,224)	0	S-20	0	(4,224)
32	Total Income Taxes	\$ 2,400	\$ (64,195)		\$ 70,776	\$ 8,981
33	Net Operating Income	\$ 1,701,970	\$ 22,274		\$ (1,377,656)	\$ 346,588

Missouri-American Water Company
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Adjustments To Income Statement

		Jefferson City	
Adjmt No.	Description	Adjustment Amount	Total Adjustment
Residential Revenue S-1			\$ 37,017
1	To Normalize and Annualize Revenues (Grissum)	\$ 30,239	
2	To Remove Unbilled Revenues (Grissum)	6,778	
3	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Commercial Revenue S-2			\$ 105,474
1	To Normalize and Annualize Revenues (Grissum)	\$ 77,517	
2	To Remove Unbilled Revenues (Grissum)	27,957	
3	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Industrial Revenue S-3			\$ (2,537)
1	To Normalize and Annualize Revenues (Grissum)	\$ 0	
2	To Remove Unbilled Revenues (Grissum)	(2,537)	
Private Fire S-4			\$ 0
1	To Remove Unbilled Revenues (Grissum)	0	
Public Fire S-5			\$ 0
1	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Public Authorities S-6			\$ (14,146)
1	To Remove Unbilled Revenues (Grissum)	(14,146)	
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			\$ (33)
1	To Annualize Payroll (Hanneken)	\$ (4)	
2	To Normalize Overtime Pay (Hanneken)	(29)	

Missouri-American Water Company
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Adjustments To Income Statement

Adjmt No.	Description	Jefferson City	
		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			\$ (3,631)
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)	(64)	
5	To Annualize Fuel & Power Expense (Grissum)	(3,567)	
Water Treatment S-11			\$ 29,787
1	To Annualize Payroll (Hanneken)	\$ (5,211)	
2	To Normalize Overtime Pay (Hanneken)	(39,773)	
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)	74,771	
Transmission & Distribution S-12			\$ (21,775)
1	To Annualize Payroll (Hanneken)	\$ (2,519)	
2	To Normalize Overtime Pay (Hanneken)	(19,231)	
3	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	(24)	
4	To Annualize Main Breaks Expense (Hagemeyer)	0	
Customer Accounts S-13			\$ (21,760)
1	To Annualize Payroll (Hanneken)	\$ (2,295)	
2	To Normalize Overtime Pay (Hanneken)	(17,517)	
3	To Annualize Postage Expense (Grissum)	1,687	
4	To Annualize Uncollectibles Expense (Grissum)	(3,635)	
Administrative & General S-14			\$ 79,440
1	To Annualize Payroll (Hanneken)	\$ (1,680)	
2	To Normalize Overtime Pay (Hanneken)	(12,825)	

Missouri-American Water Company
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Adjustments To Income Statement

		Jefferson City	
Adjmt No.	Description	Adjustment Amount	Total Adjustment
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	(1,323)	
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)	8,462	
8	To Annualize Other Post Employment Benefits (Hagemeyer)	9,352	
9	To Annualize Tank Painting Expense (Hagemeyer)	(128,783)	
10	To Annualize Pension Expense (Hagemeyer)	15,355	
11	To Annualize Transportation Leases (Hagemeyer)	14,291	
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)	(1,251)	
16	To Remove Miscellaneous Expense (Began)	0	
17	To Remove Dues and Donations (Began)	(1,300)	
18	To Remove Disallowed Promotion Expense (Began)	0	
19	To Remove Disallowed Advertising Expense (Began)	(396)	
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)	181,246	
23	To Annualize Incentive Compensation Expense (Hanneken)	(1,708)	
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			\$ 114,061
1	To annualize depreciation expense at Staff's proposed rates (Began)	\$ 160,419	

Missouri-American Water Company
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Adjustments To Income Statement

		Jefferson City	
Adjmt No.	Description	Adjustment Amount	Total Adjustment
2	To adjust depreciation expense related to contributions in aid of construction (Began)	(45,207)	
3	To adjust depreciation related to transportation and power operated equipment (Began)	(1,151)	
Amortization S-16			\$ 0
1		\$ 0	
Taxes Other Than Income S-17			\$ (8,360)
1	To Annualize Payroll Taxes (Hanneken)	\$ 549	
2	To Adjust Payroll Tax Related to Incentive Compensation (Hanneken)	(131)	
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)	(8,778)	
Current Income Tax S-18			\$ (8,495)
1	To adjust current income tax expense. (Cassidy)	\$ (8,495)	
Deferred Income Tax Expense S-19			\$ (55,700)
1	To adjust deferred income tax expense. (Cassidy)	\$ (55,700)	
ITC Amortization S-20			\$ 0
1		\$ 0	
2		0	

Missouri-American Water Company
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Income Tax Calculation

Line	Description (A)	Test Year (B)	Jefferson City		
			6.26% Return (C)	6.40% Return (D)	6.54% Return (E)
1	Net Operating Income (Acct. Sch. 1)	\$ 346,588	\$ 771,666	\$ 788,924	\$ 806,181
2	Add:				
3	Current Income Tax	(13,661)	251,195	261,948	272,701
4	Deferred Income Taxes				
5	Deferred Income Tax Expense	26,866	26,866	26,866	26,866
6	ITC Amortization	(4,224)	(4,224)	(4,224)	(4,224)
7	Net Income Before Income Tax	\$ 355,569	\$ 1,045,503	\$ 1,073,514	\$ 1,101,525
8	Additions to Net Income Before Income Tax:				
9	Book Depreciation	\$ 446,612	\$ 446,612	\$ 446,612	\$ 446,612
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	1,170	1,170	1,170	1,170
13	Other (Describe)	0	0	0	0
14	Other (Describe)	0	0	0	0
15	Total Additions	\$ 447,782	\$ 447,782	\$ 447,782	\$ 447,782
16	Subtractions to Net Income Before Income Tax:				
17	Interest Expense @ 2.71%	\$ 334,060	\$ 334,060	\$ 334,060	\$ 334,060
18	Tax Straight Line Depreciation	446,612	446,612	446,612	446,612
19	Tax Depreciation in Excess of Straight Line	58,265	58,265	58,265	58,265
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	\$ 838,937	\$ 838,937	\$ 838,937	\$ 838,937
24	Net Taxable Income	\$ (35,587)	\$ 654,348	\$ 682,359	\$ 710,370
25	Provision for Federal Income Tax				
26	Net Taxable Income	\$ (35,587)	\$ 654,348	\$ 682,359	\$ 710,370
27	Deduct Missouri Income Tax @ 100.00%	(1,855)	34,113	35,573	37,034
28	Federal Taxable Income	\$ (33,732)	\$ 620,235	\$ 646,786	\$ 673,336
29	Federal Income Tax @ 35.00%	\$ (11,806)	\$ 217,082	\$ 226,375	\$ 235,668
30	Provision for Missouri Income Tax				
31	Net Taxable Income	\$ (35,587)	\$ 654,348	\$ 682,359	\$ 710,370
32	Deduct Federal Income Tax @ 50.00%	(5,903)	108,541	113,188	117,834
33	Missouri Taxable Income	\$ (29,584)	\$ 545,807	\$ 569,171	\$ 592,536
34	Missouri Income Tax @ 6.25%	\$ (1,855)	\$ 34,113	\$ 35,573	\$ 37,034
35	Summary of Provision For Income Tax				
36	Federal Income Tax	\$ (11,806)	\$ 217,082	\$ 226,375	\$ 235,668
37	State Income Tax	(1,855)	34,113	35,573	37,034
38	Total Current Income Tax	\$ (13,661)	\$ 251,195	\$ 261,948	\$ 272,701

JOPLIN

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Revenue Requirement

Line	(A)	Joplin		
		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)	\$ 33,874,129	\$ 33,874,129	\$ 33,874,129
2	Rate of Return	6.26%	6.40%	6.54%
3	Net Operating Income Requirement	\$ 2,120,520	\$ 2,167,944	\$ 2,215,368
4	Net Operating Income Available (From Accounting Schedule 9)	380,339	380,339	380,339
5	Additional Net Operating Income Requirement	\$ 1,740,181	\$ 1,787,605	\$ 1,835,029
6	Income Tax Requirement: (From Accounting Schedule 11)			
7	Required Current Income Tax	\$ 751,727	\$ 781,276	\$ 810,824
8	Test Year Current Income Tax	(332,540)	(332,540)	(332,540)
9	Additional Current Income Tax Requirement	\$ 1,084,267	\$ 1,113,816	\$ 1,143,364
10	Additional Gross Revenue Requirement Before Allowances	\$ 2,824,448	\$ 2,901,420	\$ 2,978,393
11	Allowance for True-up	\$ 1,405,160	\$ 1,405,160	\$ 1,405,160
12	Additional Gross Revenue Requirement	\$ 4,229,608	\$ 4,306,580	\$ 4,383,553
13	Adjusted Revenue at Current Rates (From Accounting Schedule 9)	\$ 7,841,675	\$ 7,841,675	\$ 7,841,675
14	Total Gross Revenue Requirement	\$ 12,071,283	\$ 12,148,256	\$ 12,225,228

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Rate Base

Line	Description (A)	Joplin		
		Direct Assigned (B)	Corporate Distribution (C)	Total (D)
1	Plant in Service (From Accounting Schedule 3)	\$ 65,094,413	\$ 629,529	\$ 65,723,942
2	Less:			0
3	Accumulated Depreciation Reserve (From Accounting Schedule 5)	11,881,216	196,683	12,077,899
4	Accumulated Amortization Reserve		0	0
5	Net Plant in Service	\$ 53,213,197	\$ 432,846	\$ 53,646,043
6	Add:			
7	Cash Working Capital (From Accounting Schedule 8)	\$ 37,206	\$	\$ 37,206
8	Materials and Supplies	373,938	1,206	375,144
9	Prepayments		43,164	43,164
10	Deferred OPEB Asset		262,252	262,252
11	Other		0	0
12	Other		0	0
13	Other		0	0
14	Total Additions to Net Plant in Service	\$ 411,144	\$ 306,622	\$ 717,766
15	Deduct:			
16	Interest Offset (From Accounting Schedule 8)	\$ 176,621	\$	\$ 176,621
17	Federal Income Tax Offset (From Accounting Schedule 8)	(2,923)		(2,923)
18	State Income Tax Offset (From Accounting Schedule 8)	5,676		5,676
19	Contributions In Aid of Construction:	12,159,604	0	12,159,604
20	Customer Advances	3,294,402	(179)	3,294,223
21	Customer Deposits		0	0
22	Pre-71 ITC	15,097	(4,845)	10,252
23	Deferred Income Taxes		4,218,246	4,218,246
24	Accrued Pension Liability		627,981	627,981
25	Other		0	0
26	Other		0	0
27	Other		0	0
28	Total Deductions to Net Plant in Service	\$ 15,648,477	\$ 4,841,203	\$ 20,489,680
29	Total Rate Base	\$ 37,975,864	\$ (4,101,735)	\$ 33,874,129

Missouri-American Water Company

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Plant In Service

Joplin

Line	A/C No	Plant Title	Balance 12/31/2006	Adjustments		Corporate Distribution	As Adjusted (C)+(D)+(F)
				Amount	No.		
(A)		(B)	(C)	(D)	(E)	(F)	(G)
1		Intangible					
2	301	Organization	\$	\$ 0	P-1	\$ 11,420	\$ 11,420
3	302	Franchise & Consents	20,740	0	P-2	0	20,740
4	303	Miscellaneous Intangible	46,204	0	P-3	17,879	64,083
5		Total Intangible	\$ 66,944	\$ 0		\$ 29,299	\$ 96,243
6		Source of Supply					
7	310	Land & Land Rights	\$ 146,949	\$ 0	P-4	\$ 0	\$ 146,949
8	311	Structures & Improvements	2,247,667	0	P-5	0	2,247,667
9	312	Collecting & Impounding Res	110,883	0	P-6	0	110,883
10	313	Lake, River & Other Intakes	52,654	0	P-7	0	52,654
11	314	Wells & Springs	3,706,315	0	P-8	0	3,706,315
12	315	Infiltration Galleries & Tunnels		0	P-9	0	0
13	316	Supply Mains	343,054	0	P-9	0	343,054
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	\$ 6,607,522	\$ 0		\$ 0	\$ 6,607,522
20		Pumping					
21	320	Land & Land Rights	\$ 12,561	\$ 0	P-15	\$ 0	\$ 12,561
22	321	S & I-Plant	522,767	0	P-16	0	522,767
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	348	0	P-19	0	348
26	323	Other Power Prod. Equip.	69,359	0	P-20	0	69,359
27	324	Steam Pumping Equipment	6,907	0	P-21	0	6,907
28	325.1	Electric Pumping Equipment	2,391,994	0	P-22	0	2,391,994
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	132,189	0	P-26	0	132,189
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	251,379	0	P-30	0	251,379
37		Total Pumping	\$ 3,387,504	\$ 0		\$ 0	\$ 3,387,504
38		Water Treatment Plant					
39	330	Land & Land Rights	\$ 11,715	\$ 0	P-31	\$ 0	\$ 11,715
40	331	Structures & Improvements	827,541	0	P-32	0	827,541
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	2,389,333	0	P-38	0	2,389,333
47	332	WT Equip-North Plant		0	P-39	0	0

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Plant In Service

Joplin

Line	A/C No.	Plant Title	Balance 12/31/2006	Adjustments		Corporate Distribution	As Adjusted (C)+(D)+(F)
				Amount	No.		
	(A)	(B)	(C)	(D)	(E)	(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	8,445	0	P-44	0	8,445
53	332.4	Equipment Filter Media	182,148	0	P-45	0	182,148
54		Total Water Treatment Plant	\$ 3,419,182	\$ 0		\$ 0	\$ 3,419,182
55		Transmission & Distribution					
56	340	Land & Land Rights	\$ 27,039	\$ 0	P-46	\$ 0	\$ 27,039
57	341	Structures & Improvements	418,511	0	P-47	0	418,511
58	341.63	S & I-Spec Cross		0	P-48	0	0
59	342	Distr. Res. & Standpipes	2,460,339	0	P-49	0	2,460,339
60	342	Rsvr & Standpipe-Elev	2,753,231	0	P-50	0	2,753,231
61	342	Rsvr & Standpipe-Ground	3,570	0	P-51	0	3,570
62	343	T & D Mains (Not Classified)		0	P-52	0	0
63	343.1	T & D Mains - 4" & Less	1,915,916	0	P-53	0	1,915,916
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"	17,841,817	0	P-56	0	17,841,817
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"	11,248,217	0	P-63	0	11,248,217
74	343.3	T & D Mains - 18" & Greater	923,174	0	P-64	0	923,174
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	7,799,555	0	P-71	0	7,799,555
83	346.1	Meters-Bronze Case	445,160	0	P-72	0	445,160
84	346.2	Meters-Plastic Case	10,232	0	P-73	0	10,232
85	346.3	Meters-Other	144,361	0	P-74	0	144,361
86	346.3	Meters-Remote (ARB's)		0	P-75	0	0
87	347.1	Meter Install	3,316,522	0	P-76	0	3,316,522
88	347.2	Meter Install-Other		0	P-77	0	0
89	348	Hydrants	818,714	0	P-78	0	818,714
90	349	Other T&D Plant		0	P-79	0	0
91		Total Transmission & Distribution	\$ 50,126,358	\$ 0		\$ 0	\$ 50,126,358

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Plant In Service

Joplin											
Line	A/C No.	Plant Title	Balance 12/31/2006	Adjustments		Corporate Distribution	As Adjusted (C)+(D)+(E)				
				Amount	No.						
	(A)	(B)	(C)	(D)	(E)	(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	\$	717	\$	0	P-90	\$	0	\$	717
106	390	S&I-Store, Shop & Garage		33,552		0	P-91		0		33,552
107	390.1	S & I-Offices		0		0	P-92		0		0
108	390.1	S & I-Leasehold		5,796		0	P-93		0		5,796
109	390.1	S & I-Leasehold - SCADA				0	P-94		0		0
110	390.3	S&I-Misc		81,089		0	P-95		0		81,089
111	391	Office Furniture and Equipment		43,618		0	P-96		47,476		91,094
112	391.2	Computers & Peripheral Equipment		177,068		0	P-97		145,541		322,609
113	391.25	Computer Software				0	P-98		382,844		382,844
114	391.26	Computer Software Personal		2,627		0	P-99		7,424		10,051
115	391.3	Data Handling Equipment		4,332		0	P-100		0		4,332
116	391.3	Other Office Equipment		28,010		0	P-101		895		28,905
117	392.11	Trans Equipment-Lt Duty Trucks		125,634		0	P-102		2,552		128,186
118	392.12	Trans Equipment-Hvy Duty Trucks		9,581		0	P-103		0		9,581
119	392.2	Trans Equipment-Autos		20,945		0	P-104		9,430		30,375
120	392.3	Trans Equipment Other		53,392		0	P-105		0		53,392
121	393	Stores Equipment		7,447		0	P-106		0		7,447
122	394	Tools, Shop & Garage Equipment		547,115		0	P-107		1,042		548,157
123	394	Tools, Shop & Garage Equip Other				0	P-108		0		0
124	395	Laboratory Equipment		62,423		0	P-109		0		62,423
125	395	Laboratory Equipment Other				0	P-110		0		0
126	396	Power Operated Equipment		177,464		0	P-111		0		177,464
127	397	Comm Equipment-Non-Tele		49,946		0	P-112		141		50,087
128	397.2	Comm Equipment-Tele				0	P-113		2,204		2,204
129	398	Miscellaneous		56,147		0	P-114		682		56,829
130	399	Other Tangible Property				0	P-115		0		0
131		Total General Plant	\$	1,486,903	\$	0		\$	600,230	\$	2,087,133
132		Total Plant In Service	\$	65,094,413	\$	0		\$	629,529	\$	65,723,942

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Adjustments To Plant In Service

Joplin

NO ADJUSTMENTS

Missouri-American Water Company

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Depreciation Reserve

Joplin							
Line	A/C No.	Plant Title	Balance 12/31/2006	Adjustments		Corporate Distribution	As Adjusted (C)+(D)+(F)
				Amount	No.		
	(A)	(B)	(C)	(D)	(E)	(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	21,453	21,453
5		Total Intangible	\$ 0	\$ 0		\$ 21,453	\$ 21,453
6		Source of Supply					
7	310	Land & Land Rights	\$	\$	0 R-4	\$ 0	\$ 0
8	311	Structures & Improvements	90,995		0 R-5	0	90,995
9	312	Collecting & Impounding Res	82,837		0 R-6	0	82,837
10	313	Lake, River & Other Intakes	37,035		0 R-7	0	37,035
11	314	Wells & Springs	373,062		0 R-8	0	373,062
12	315	Infiltration Galleries & Tunnels			0 R-9	0	0
13	316	Supply Mains	250,722		0 R-9	0	250,722
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	\$ 834,651	\$ 0		\$ 0	\$ 834,651
20		Pumping					
21	320	Land & Land Rights	\$	\$	0 R-15	\$ 0	\$ 0
22	321	S & I-Plant	190,030		0 R-16	0	190,030
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.	6,786		0 R-20	0	6,786
27	324	Steam Pumping Equipment			0 R-21	0	0
28	325.1	Electric Pumping Equipment	900,224		0 R-22	0	900,224
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	30,388		0 R-26	0	30,388
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	105,639		0 R-30	0	105,639
37		Total Pumping	\$ 1,233,067	\$ 0		\$ 0	\$ 1,233,067
38		Water Treatment Plant					
39	330	Land & Land Rights	\$	\$	0 R-31	\$ 0	\$ 0
40	331	Structures & Improvements	182,275		0 R-32	0	182,275
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	851,360		0 R-38	0	851,360
47	332	WT Equip-North Plant			0 R-39	0	0

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Depreciation Reserve

Joplin

Line	A/C No.	Plant Title	Balance 12/31/2006	Adjustments		Corporate Distribution	As Adjusted (C)+(D)+(F)
				Amount	No.		
	(A)	(B)	(C)	(D)	(E)	(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	248	0	R-44	0	248
53	332.4	Equipment Filter Media	1,292	0	R-45	0	1,292
54		Total Water Treatment Plant	\$ 1,035,175	\$ 0		\$ 0	\$ 1,035,175
55		Transmission & Distribution					
56	340	Land & Land Rights	\$	\$ 0	R-46	\$ 0	\$ 0
57	341	Structures & Improvements	25,119	0	R-47	0	25,119
58	341.63	S & I-Spec Cross		0	R-48	0	0
59	342	Distr. Res. & Standpipes	706,813	0	R-49	0	706,813
60	342	Rsvr & Standpipe-Elev	121,512	0	R-50	0	121,512
61	342	Rsvr & Standpipe-Ground	35	0	R-51	0	35
62	343	T & D Mains (Not Classified)	3,456,061	0	R-52	0	3,456,061
63	343.1	T & D Mains - 4" & Less	52,675	0	R-53	0	52,675
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"	581,994	0	R-56	0	581,994
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"	394,484	0	R-63	0	394,484
74	343.3	T & D Mains - 18" & Greater	45,444	0	R-64	0	45,444
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	1,772,513	0	R-71	0	1,772,513
83	346.1	Meters-Bronze Case	(104,443)	0	R-72	0	(104,443)
84	346.2	Meters-Plastic Case	(2,137)	0	R-73	0	(2,137)
85	346.3	Meters-Other	99,020	0	R-74	0	99,020
86	346.3	Meters-Remote (ARB's)		0	R-75	0	0
87	347.1	Meter Install	676,309	0	R-76	0	676,309
88	347.2	Meter Install-Other		0	R-77	0	0
89	348	Hydrants	164,051	0	R-78	0	164,051
90	349	Other T&D Plant	868	0	R-79	0	868
91		Total Transmission & Distribution	\$ 7,990,318	\$ 0		\$ 0	\$ 7,990,318

Missouri-American Water Company
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Depreciation Reserve

Joplin									
Line	A/C No.	Plant Title	Balance 12/31/2006	Adjustments		Corporate Distribution	As Adjusted (C)+(D)+(F)		
				Amount	No.				
	(A)	(B)	(C)	(D)	(E)	(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	3,001	0	R-91	0	3,001		
107	390.1	S & I-Offices	81,327	0	R-92	(10,114)	71,213		
108	390.1	S & I-Leasehold	785	0	R-93	0	785		
109	390.1	S & I-Leasehold - SCADA		0	R-94	0	0		
110	390.3	S&I-Misc	2,083	0	R-95	0	2,083		
111	391	Office Furniture and Equipment	53,741	0	R-96	(1,387)	52,354		
112	391.2	Computers & Peripheral Equipment	(14,012)	0	R-97	7,546	(6,466)		
113	391.25	Computer Software		0	R-98	163,317	163,317		
114	391.26	Computer Software Personal	(2,482)	0	R-99	1,584	(898)		
115	391.3	Data Handling Equipment	125	0	R-100	0	125		
116	391.3	Other Office Equipment	6,167	0	R-101	561	6,728		
117	392.11	Trans Equipment-Lt Duty Trucks	268,376	0	R-102	3,912	272,288		
118	392.12	Trans Equipment-Hvy Duty Trucks	2,349	0	R-103	0	2,349		
119	392.2	Trans Equipment-Autos	7,848	0	R-104	7,677	15,525		
120	392.3	Trans Equipment Other	(2,918)	0	R-105	0	(2,918)		
121	393	Stores Equipment	9,298	0	R-106	0	9,298		
122	394	Tools, Shop & Garage Equipment	186,317	0	R-107	329	186,646		
123	394	Tools, Shop & Garage Equip Other		0	R-108	0	0		
124	395	Laboratory Equipment	(23,775)	0	R-109	0	(23,775)		
125	395	Laboratory Equipment Other		0	R-110	0	0		
126	396	Power Operated Equipment	145,064	0	R-111	0	145,064		
127	397	Comm Equipment-Non-Tele	10,789	0	R-112	717	11,506		
128	397.2	Comm Equipment-Tele	32,591	0	R-113	890	33,481		
129	398	Miscellaneous	19,627	0	R-114	196	19,823		
130	399	Other Tangible Property		0	R-115	0	0		
131		Total General Plant	\$ 786,301	\$ 0		\$ 175,229	\$ 961,530		
132		Not Classified	1,704	0	R-116	0	1,704		
133		Total Depreciation Reserve	\$ 11,881,216	\$ 0		\$ 196,683	\$ 12,077,899		

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Adjustments To Reserve

Joplin

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.	Plant Title	District Specific Plant (Acctg Sch 3)	Depreciation Rate	Joplin		
					District Specific Depreciation	Corporate Depreciation Distribution	Total District Depreciation
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1		Intangible					
2	301	Organization	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
3	302	Franchise & Consents	20,740	0.00%	0	0	0
4	303	Miscellaneous Intangible	46,204	0.00%	0	0	0
5		Total Intangible	\$ 66,944		\$ 0	\$ 0	\$ 0
6		Source of Supply					
7	310	Land & Land Rights	\$ 146,949	0.00%	\$ 0	\$ 0	\$ 0
8	311	Structures & Improvements	2,247,667	2.45%	55,068	0	55,068
9	312	Collecting & Impounding Res	110,883	1.25%	1,386	0	1,386
10	313	Lake, River & Other Intakes	52,654	1.77%	932	0	932
11	314	Wells & Springs	3,706,315	1.67%	61,895	0	61,895
12	315	Infiltration Galleries & Tunnels	0	1.67%	0	0	0
13	316	Supply Mains	343,054	1.60%	5,489	0	5,489
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	\$ 6,607,522		\$ 124,770	\$ 0	\$ 124,770
20		Pumping					
21	320	Land & Land Rights	\$ 12,561	0.00%	\$ 0	\$ 0	\$ 0
22	321	S & I-Plant	522,767	1.73%	9,044	0	9,044
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	348	2.00%	7	0	7
26	323	Other Power Prod. Equip.	69,359	2.00%	1,387	0	1,387
27	324	Steam Pumping Equipment	6,907	0.00%	0	0	0
28	325.1	Electric Pumping Equipment	2,391,994	2.44%	58,365	0	58,365
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	132,189	2.44%	3,225	0	3,225
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	251,379	2.44%	6,134	0	6,134
37		Total Pumping	\$ 3,387,504		\$ 78,162	\$ 0	\$ 78,162
38		Water Treatment Plant					
39	330	Land & Land Rights	\$ 11,715	0.00%	\$ 0	\$ 0	\$ 0
40	331	Structures & Improvements	827,541	1.63%	13,489	0	13,489
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	2,389,333	2.78%	66,423	0	66,423
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	8,445	3.33%	281	0	281
53	332.4	Equipment Filter Media	182,148	2.78%	5,064	0	5,064
54		Total Water Treatment Plant	\$ 3,419,182		\$ 85,257	\$ 0	\$ 85,257

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Depreciation Expense

Line	A/C No.	Plant Title	District Specific Plant (A Contg Sch 5)	Depreciation Rate	Joplin			Total District Depreciation
					District Specific Depreciation	Corporate Depreciation Distribution		
	(A)	(B)	(C)	(D)	(E)	(F)		(G)
55		Transmission & Distribution						
56	340	Land & Land Rights	\$ 27,039	0.00%	\$ 0	\$ 0	\$ 0	0
57	341	Structures & Improvements	418,511	2.67%	11,174	0	11,174	
58	341.63	S & I-Spec Cross	0	0.00%	0	0	0	0
59	342	Distr. Res. & Standpipes	2,460,339	2.25%	55,358	0	55,358	
60	342	Rsvr & Standpipe-Elev	2,753,231	2.25%	61,948	0	61,948	
61	342	Rsvr & Standpipe-Ground	3,570	2.25%	80	0	80	
62	343	T & D Mains (Not Classified)	0	1.50%	0	0	0	0
63	343.1	T & D Mains - 4" & Less	1,915,916	1.50%	28,739	0	28,739	
64	343.1	T & D Mains AC 4 (STL)	0	1.50%	0	0	0	0
65	343.1	T & D Mains Galv 1 (STL)	0	1.50%	0	0	0	0
66	343.2	T & D Mains - 6" to 8"	17,841,817	1.50%	267,627	0	267,627	
67	343.2	CI-10" & Smaller-1900-1928	0	1.50%	0	0	0	0
68	343.2	CI-10" & Smaller 1929-1956	0	1.50%	0	0	0	0
69	343.2	CI-10" & Smaller-1957-1993	0	1.50%	0	0	0	0
70	343.2	T & D Mains - DI 6-8 (STL)	0	1.50%	0	0	0	0
71	343.2	T & D Mains - DI 6-10" (TN)	0	1.50%	0	0	0	0
72	343.2	T & D Mains - PL 6-8" (STL)	0	1.50%	0	0	0	0
73	343.3	T & D Mains - 10" to 16"	11,248,217	1.50%	168,723	0	168,723	
74	343.3	T & D Mains - 18" & Greater	923,174	1.50%	13,848	0	13,848	
75	343.3	CI-12" (STL)	0	1.50%	0	0	0	0
76	343.3	CI-16" (STL)	0	1.50%	0	0	0	0
77	343.3	T & D Mains - DI 12 (STL)	0	1.50%	0	0	0	0
78	343.3	T & D Mains - DI 16 & Greater (STL)	0	1.50%	0	0	0	0
79	343.3	T & D Mains - LJ 20 (STL)	0	1.50%	0	0	0	0
80	343.3	T & D Mains - PL 12 (STL)	0	1.50%	0	0	0	0
81	344	Fire Mains	0	1.50%	0	0	0	0
82	345	Services	7,799,555	3.08%	240,226	0	240,226	
83	346.1	Meters-Bronze Case	445,160	2.43%	10,817	0	10,817	
84	346.2	Meters-Plastic Case	10,232	2.43%	249	0	249	
85	346.3	Meters-Other	144,361	2.43%	3,508	0	3,508	
86	346.3	Meters-Remote (ARB's)	0	2.43%	0	0	0	0
87	347.1	Meter Install	3,316,522	2.43%	80,591	0	80,591	
88	347.2	Meter Install-Other	0	2.43%	0	0	0	0
89	348	Hydrants	818,714	1.92%	15,719	0	15,719	
90	349	Other T&D Plant	0	2.00%	0	0	0	0
91		Total Transmission & Distribution	\$ 50,126,358		\$ 958,608	\$ 0	\$ 958,608	
92		Sewer Plant						
93	351.0	Structures & Improvements	\$ 0	0.00%	\$ 0	\$ 0	\$ 0	0
94	352.1	Collection Sewers Forced	0	0.00%	0	0	0	0
95	352.2	Collecting Mains	0	0.00%	0	0	0	0
96	352.2	Collecting Mains Other	0	0.00%	0	0	0	0
97	353.0	Service to Customers	0	0.00%	0	0	0	0
98	363.0	Electric Pumping Equipment	0	0.00%	0	0	0	0
99	370.1	Land & Land Rights	0	0.00%	0	0	0	0
100	372	T&D Equipment	0	0.00%	0	0	0	0
101	372.0	T&D Equipment Influent Lift	0	0.00%	0	0	0	0
102	374	Outfall Sewer Lines	0	0.00%	0	0	0	0
103		Total Sewer Plant	\$ 0		\$ 0	\$ 0	\$ 0	0
104		General Plant						
105	389	Land & Land Rights	\$ 717	0.00%	\$ 0	\$ 0	\$ 0	0
106	390	S&I-Store, Shop & Garage	33,552	2.40%	805	0	805	
107	390.1	S & I-Offices	0	2.40%	0	0	0	0
108	390.1	S & I-Leasehold	5,796	5.00%	290	0	290	

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Depreciation Expense

Line	Joplin		District Specific Plant (Acctg Sch 3)	Depreciation Rate	District Specific Depreciation	Corporate Depreciation Distribution	Total District Depreciation
	A/C No.	Plant Title					
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
109	390.1	S & I-Leasehold - SCADA	0	5.00%	0	0	0
110	390.3	S&I-Misc	81,089	2.40%	1,946	0	1,946
111	391	Office Furniture and Equipment	43,618	4.00%	1,745	1,899	3,644
112	391.2	Computers & Peripheral Equipment	177,068	14.29%	25,303	20,798	46,101
113	391.25	Computer Software	0	14.29%	0	54,708	54,708
114	391.26	Computer Software Personal	2,627	14.29%	375	1,061	1,436
115	391.3	Data Handling Equipment	4,332	6.67%	289	0	289
116	391.3	Other Office Equipment	28,010	6.67%	1,868	60	1,928
117	392.11	Trans Equipment-Lt Duty Trucks	125,634	0.00%	0	0	0
118	392.12	Trans Equipment-Hvy Duty Trucks	9,581	8.33%	798	0	798
119	392.2	Trans Equipment-Autos	20,945	0.00%	0	0	0
120	392.3	Trans Equipment Other	53,392	0.00%	0	0	0
121	393	Stores Equipment	7,447	2.86%	213	0	213
122	394	Tools, Shop & Garage Equipment	547,115	5.00%	27,356	52	27,408
123	394	Tools, Shop & Garage Equip Other	0	5.00%	0	0	0
124	395	Laboratory Equipment	62,423	4.00%	2,497	0	2,497
125	395	Laboratory Equipment Other	0	4.00%	0	0	0
126	396	Power Operated Equipment	177,464	6.82%	12,103	0	12,103
127	397	Comm Equipment-Non-Tele	49,946	5.00%	2,497	7	2,504
128	397.2	Comm Equipment- Tele	0	6.67%	0	147	147
129	398	Miscellaneous	56,147	5.00%	2,807	34	2,841
130	399	Other Tangible Property	0	5.00%	0	0	0
131		Total General Plant	\$ 1,486,903		\$ 80,893	\$ 78,766	\$ 159,659
132		Total Depreciation Expense	\$ 65,094,413		\$ 1,327,690	\$ 78,766	\$ 1,406,456

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Cash Working Capital

Joplin							
Line	Description (A)	Adjusted Test Year Expenses (B)	Revenue Lag (C)	Expense Lag (D)	Net CWC Lag (E) (C)-(D)	Factor (F) (B)/(E)	Cash Working Capital Requirement (G) (B)*(F)
1	Operation & Maintenance Expense						
2	Base Payroll	\$ 722,483	38.64	13.00	25.64	0.0702	\$ 50,718
3	Payroll Withholdings:						
4	FICA - Employee Portion	99,398	38.64	16.19	22.45	0.0615	6,113
5	Federal Income Taxes Withheld	236,942	38.64	16.19	22.45	0.0615	14,572
6	State Income Taxes Withheld	76,900	38.64	18.19	20.45	0.0560	4,306
7	401(k)	137,734	38.64	38.82	(0.18)	(0.0005)	(69)
8	EIP	10,651	38.64	38.82	(0.18)	(0.0005)	(5)
9	Fuel & Power	664,147	38.64	37.20	1.44	0.0039	2,590
10	Chemicals	461,139	38.64	38.64	0.00	0.0000	0
11	Materials and Supplies	51,388	38.64	38.64	0.00	0.0000	0
12	Purchased Water	0	38.64	42.45	(3.81)	(0.0104)	0
13	Management Fees	1,476,388	38.64	21.41	17.23	0.0472	69,686
14	Group Insurance	296,375	38.64	(7.50)	46.14	0.1264	37,462
15	OPEB's	64,522	38.64	3.41	35.23	0.0965	6,226
16	Pensions	181,553	38.64	17.58	21.06	0.0577	10,476
17	EIP - Employer Match	(2,361)	38.64	38.82	(0.18)	(0.0005)	1
18	401(k) - Employer Match	19,838	38.64	38.82	(0.18)	(0.0005)	(10)
19	Insurance Other Than Group	241,905	38.64	42.44	(3.80)	(0.0104)	(2,516)
20	Uncollectible Accounts	146,633	38.64	38.64	0.00	0.0000	0
21	Rents	33,195	38.64	(9.96)	48.60	0.1332	4,422
22	Cash Vouchers	607,210	38.64	21.41	17.23	0.0472	28,660
23	Total Operation & Maintenance Expense	\$ 5,526,038					\$ 232,632
24	Taxes Other Than Income						
25	FICA - Employer Portion	99,398	38.64	16.19	22.45	0.0615	\$ 6,113
26	Federal Unemployment	1,523	38.64	76.38	(37.74)	(0.1034)	(157)
27	State Unemployment	3,891	38.64	76.38	(37.74)	(0.1034)	(402)
28	Property Taxes	392,649	38.64	182.50	(143.86)	(0.3941)	(154,743)
29	Franchise Tax	16,360	38.64	(77.50)	116.14	0.3182	5,206
30	PSC Assessment	51,931	38.64	(31.63)	70.27	0.1925	9,997
31	Total Taxes Other Than Income	\$ 565,752					\$ (133,986)
32	Other Expenses						
33	Gross Receipts Tax	401,950	22.30	47.37	(25.07)	(0.0687)	(27,614)
34	Sales Tax	44,000	0.00	8.12	(8.12)	(0.0222)	(977)
35	Missouri Primacy Fees	54,207	22.30	243.50	(221.20)	(0.6060)	(32,849)
36	Total Other Expenses	\$ 500,158					\$ (61,440)
37	Cash Working Capital Before Income Tax and Interest Offsets						\$ 37,206
38	Interest Expense	\$ 917,989	38.64	108.85	(70.21)	(0.1924)	\$ (176,621)
39	Federal Income Tax	\$ 649,640	38.64	37.00	1.64	0.0045	\$ 2,923
40	State Income Tax	\$ 102,086	38.64	58.95	(20.31)	(0.0556)	\$ (5,676)

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Income Statement

Line	Description (A)	Test Year End Direct Charges (B)	Joplin Adjustment (C) (D)		Adjusted Corporate Distribution (E)	Test Year As Adjusted (B)+(C)+(E) (F)
			Amount	No.		
1	Operating Revenues:					
2	Residential Revenue	\$ 4,281,323	\$ (351,095)	S-1	\$ 0	\$ 3,930,228
3	Commercial Revenue	1,643,896	58,764	S-2	2	1,702,662
4	Industrial Revenue	1,391,683	(29,542)	S-3	0	1,362,141
5	Private Fire	228,274	(17,223)	S-4	0	211,051
6	Public Fire	10	0	S-5	0	10
7	Public Authorities	185,532	3,540	S-6	0	189,072
8	Sales For Resale	201,817	1,546	S-7	0	203,363
9	Other Revenue	232,712	0	S-8	10,436	243,148
10	Total Revenues	\$ 8,165,247	\$ (334,010)		\$ 10,438	\$ 7,841,675
11	Operating Expenses:					
12	Operation & Maintenance:					
13	Source of Supply	310,212	1,811	S-9	32	312,055
14	Pumping	603,077	70,341	S-10	(8,361)	665,056
15	Water Treatment	448,354	246,468	S-11	89	694,911
16	Transmission & Distribution	403,188	64,009	S-12	1	467,197
17	Customer Accounts	152,219	51,147	S-13	241,343	444,709
18	Administrative & General	481,090	286,499	S-14	2,174,521	2,942,109
19	Total O & M Expense	\$ 2,398,140	\$ 720,274		\$ 2,407,624	\$ 5,526,038
20	Other Operating Expenses:					
21	Depreciation - Plant	853,181	675,264	S-15	78,766	1,607,211
22	Amortization	0	0	S-16	8,212	8,212
23	Taxes Other Than Income	441,459	51,292	S-17	73,001	565,752
24	Total Other Operating Expense	\$ 1,294,640	\$ 726,556		\$ 159,979	\$ 2,181,175
25	Total Operating Expenses	3,692,780	1,446,830		2,567,603	7,707,213
26	Net Income Before Income Taxes	\$ 4,472,467	\$ (1,780,840)		\$ (2,557,165)	\$ 134,462
27	Income Taxes:					
28	Current Income Tax	\$ 0	\$ (206,792)	S-18	\$ (125,748)	\$ (332,540)
29	Deferred Income Tax:					
30	Deferred Income Tax Expense	0	(15,787)	S-19	110,746	94,959
31	ITC Amortization	0	0	S-20	(8,297)	(8,297)
32	Total Income Taxes	\$ 0	\$ (222,579)		\$ (23,299)	\$ (245,877)
33	Net Operating Income	\$ 4,472,467	\$ (1,558,262)		\$ (2,533,866)	\$ 380,339

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Adjustments To Income Statement

Joplin

Adjmt No.	Description	Adjustment Amount	Total Adjustment
Residential Revenue S-1			\$ (351,095)
1	To Normalize and Annualize Revenues (Grissum)	\$ (389,903)	
2	To Remove Unbilled Revenues (Grissum)	38,808	
3	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Commercial Revenue S-2			\$ 58,764
1	To Normalize and Annualize Revenues (Grissum)	\$ 35,738	
2	To Remove Unbilled Revenues (Grissum)	23,026	
3	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Industrial Revenue S-3			\$ (29,542)
1	To Normalize and Annualize Revenues (Grissum)	\$ (52,185)	
2	To Remove Unbilled Revenues (Grissum)	22,643	
Private Fire S-4			\$ (17,223)
1	To Remove Unbilled Revenues (Grissum)	(17,223)	
Public Fire S-5		0	\$ 0
1	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Public Authorities S-6			\$ 3,540
1	To Remove Unbilled Revenues (Grissum)	3,540	
2	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Sales For Resale S-7			\$ 1,546
1	To Normalize and Annualize Revenues (Grissum)	\$ 0	
2	To Remove Unbilled Revenues (Grissum)	1,546	
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			\$ 1,811
1	To Annualize Payroll (Hanneken)	\$ 1,948	
2	To Normalize Overtime Pay (Hanneken)	(137)	

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Adjustments To Income Statement

			Joplin	
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	\$	70,341
1	To Annualize Payroll (Hanneken)	\$ 57,287		
2	To Normalize Overtime Pay (Hanneken)	(4,019)		
3	To Remove Lobbyist Pay (Hanneken)	0		
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	(9)		
5	To Annualize Fuel & Power Expense (Grissum)	17,081		
Water Treatment		S-11	\$	246,468
1	To Annualize Payroll (Hanneken)	\$ 22,027		
2	To Normalize Overtime Pay (Hanneken)	(1,545)		
3	To Remove Lobbyist Pay (Hanneken)	0		
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	(517)		
5	To Annualize Waste Disposal Expense (Hagemeyer)	0		
6	To Annualize Chemicals Expense (Grissum)	226,503		
Transmission & Distribution		S-12	\$	64,009
1	To Annualize Payroll (Hanneken)	\$ 68,838		
2	To Normalize Overtime Pay (Hanneken)	(4,829)		
3	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	0		
4	To Annualize Main Breaks Expense (Hagemeyer)	0		
Customer Accounts		S-13	\$	51,147
1	To Annualize Payroll (Hanneken)	\$ 29,523		
2	To Normalize Overtime Pay (Hanneken)	(2,071)		
3	To Annualize Postage Expense (Grissum)	2,512		
4	To Annualize Uncollectibles Expense (Grissum)	21,184		
Administrative & General		S-14	\$	286,499
1	To Annualize Payroll (Hanneken)	\$ 33,944		
2	To Normalize Overtime Pay (Hanneken)	(2,381)		

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Adjustments To Income Statement

Joplin

Adjmt No.	Description	Adjustment Amount	Total Adjustment
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	(7,917)	
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)	26,125	
8	To Annualize Other Post Employment Benefits (Hagemeyer)	22,043	
9	To Annualize Tank Painting Expense (Hagemeyer)	(89,284)	
10	To Annualize Pension Expense (Hagemeyer)	54,437	
11	To Annualize Transportation Leases (Hagemeyer)	(7,624)	
12	To Annualize Waste Disposal Expense (Hagemeyer)	(16,408)	
13	To Annualize Main Breaks Expense (Hagemeyer)	0	
14	To Normalize Rate Case Expense (Hagemeyer)	0	
15	To Remove Meals, Awards, etc. (Began)	(276)	
16	To Remove Miscellaneous Expense (Began)	(5,858)	
17	To Remove Dues and Donations (Began)	(51,149)	
18	To Remove Disallowed Promotion Expense (Began)	(4,399)	
19	To Remove Disallowed Advertising Expense (Began)	(600)	
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)	345,544	
23	To Annualize Incentive Compensation Expense (Hanneken)	(9,698)	
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			\$ 675,264
1	To annualize depreciation expense at Staff's proposed rates (Began)	\$ 474,509	

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Adjustments To Income Statement

Joplin

Adjmt No.	Description	Adjustment Amount	Total Adjustment
2	To adjust depreciation expense related to contributions in aid of construction (Began)	202,457	
3	To adjust depreciation related to transportation and power operated equipment (Began)	(1,702)	
Amortization S-16			
1		\$ 0	\$ 0
Taxes Other Than Income S-17			
1	To Annualize Payroll Taxes (Hanneken)	\$ 17,306	
2	To Adjust Payroll Tax Related to Incentive Compensation (Hanneken)	(742)	
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)	34,728	
Current Income Tax S-18			
1	To adjust current income tax expense. (Cassidy)	\$ (206,792)	\$ (206,792)
Deferred Income Tax Expense S-19			
1	To adjust deferred income tax expense. (Cassidy)	\$ (15,787)	\$ (15,787)
ITC Amortization S-20			
1		\$ 0	\$ 0
2		0	

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Income Tax Calculation

Line	Description (A)	Test Year (B)	Joplin		
			6.26% Return (C)	6.40% Return (D)	6.54% Return (E)
1	Net Operating Income (Acct. Sch. 1)	\$ 380,339	\$ 2,120,520	\$ 2,167,944	\$ 2,215,368
2	Add:				
3	Current Income Tax	(332,540)	751,727	781,276	810,824
4	Deferred Income Taxes				
5	Deferred Income Tax Expense	94,959	94,959	94,959	94,959
6	ITC Amortization	(8,297)	(8,297)	(8,297)	(8,297)
7	Net Income Before Income Tax	\$ 134,462	\$ 2,958,910	\$ 3,035,883	\$ 3,112,855
8	Additions to Net Income Before Income Tax:				
9	Book Depreciation	\$ 1,607,211	\$ 1,607,211	\$ 1,607,211	\$ 1,607,211
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	2,249	2,249	2,249	2,249
13	Other (Describe)	0	0	0	0
14	Other (Describe)	0	0	0	0
15	Total Additions	\$ 1,609,461	\$ 1,609,461	\$ 1,609,461	\$ 1,609,461
16	Subtractions to Net Income Before Income Tax:				
17	Interest Expense @ 2.71%	\$ 917,989	\$ 917,989	\$ 917,989	\$ 917,989
18	Tax Straight Line Depreciation	1,607,211	1,607,211	1,607,211	1,607,211
19	Tax Depreciation in Excess of Straight Line	84,968	84,968	84,968	84,968
20	Cost of Removal	0	0	0	0
21	Other (Describe)	0	0	0	0
22	Other (Describe)	0	0	0	0
23	Total Subtractions	\$ 2,610,168	\$ 2,610,168	\$ 2,610,168	\$ 2,610,168
24	Net Taxable Income	\$ (866,246)	\$ 1,958,202	\$ 2,035,175	\$ 2,112,147
25	Provision for Federal Income Tax				
26	Net Taxable Income	\$ (866,246)	\$ 1,958,202	\$ 2,035,175	\$ 2,112,147
27	Deduct Missouri Income Tax @ 100.00%	(45,160)	102,086	106,099	110,112
28	Federal Taxable Income	\$ (821,086)	\$ 1,856,116	\$ 1,929,076	\$ 2,002,035
29	Federal Income Tax @ 35.00%	\$ (287,380)	\$ 649,640	\$ 675,177	\$ 700,712
30	Provision for Missouri Income Tax				
31	Net Taxable Income	\$ (866,246)	\$ 1,958,202	\$ 2,035,175	\$ 2,112,147
32	Deduct Federal Income Tax @ 50.00%	(143,690)	324,820	337,588	350,356
33	Missouri Taxable Income	\$ (722,556)	\$ 1,633,382	\$ 1,697,587	\$ 1,761,791
34	Missouri Income Tax @ 6.25%	\$ (45,160)	\$ 102,086	\$ 106,099	\$ 110,112
35	Summary of Provision For Income Tax				
36	Federal Income Tax	\$ (287,380)	\$ 649,640	\$ 675,177	\$ 700,712
37	State Income Tax	(45,160)	102,086	106,099	110,112
38	Total Current Income Tax	\$ (332,540)	\$ 751,727	\$ 781,276	\$ 810,824

MEXICO

Missouri-American Water Company
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Revenue Requirement

Line	(A)	Mexico		
		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)	\$ 12,633,887	\$ 12,633,887	\$ 12,633,887
2	Rate of Return	6.26%	6.40%	6.54%
3	Net Operating Income Requirement	\$ 790,881	\$ 808,569	\$ 826,256
4	Net Operating Income Available (From Accounting Schedule 9)	506,671	506,671	506,671
5	Additional Net Operating Income Requirement	\$ 284,211	\$ 301,898	\$ 319,585
6	Income Tax Requirement: (From Accounting Schedule 11)			
7	Required Current Income Tax	\$ 267,644	\$ 278,664	\$ 289,685
8	Test Year Current Income Tax	90,558	90,558	90,558
9	Additional Current Income Tax Requirement	\$ 177,085	\$ 188,106	\$ 199,126
10	Additional Gross Revenue Requirement Before Allowances	\$ 461,296	\$ 490,004	\$ 518,712
11	Allowance for True-up	\$ 265,579	\$ 265,579	\$ 265,579
12	Additional Gross Revenue Requirement	\$ 726,875	\$ 755,583	\$ 784,291
13	Adjusted Revenue at Current Rates (From Accounting Schedule 9)	\$ 2,584,290	\$ 2,584,290	\$ 2,584,290
14	Total Gross Revenue Requirement	\$ 3,311,165	\$ 3,339,873	\$ 3,368,581

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Rate Base

Line	Description (A)	Mexico		
		Direct Assigned (B)	Corporate Distribution (C)	Total (D)
1	Plant in Service (From Accounting Schedule 3)	\$ 17,463,256	\$ 136,893	\$ 17,600,149
2	Less:			0
3	Accumulated Depreciation Reserve (From Accounting Schedule 5)	2,628,159	42,769	2,670,928
4	Accumulated Amortization Reserve		0	0
5	Net Plant in Service	\$ 14,835,097	\$ 94,124	\$ 14,929,221
6	Add:			
7	Cash Working Capital (From Accounting Schedule 8)	\$ (10,231)	\$	\$ (10,231)
8	Materials and Supplies	18,263	168	18,431
9	Prepayments		9,386	9,386
10	Deferred OPEB Asset		57,027	57,027
11	Other		0	0
12	Other		0	0
13	Other		0	0
14	Total Additions to Net Plant in Service	\$ 8,032	\$ 66,582	\$ 74,614
15	Deduct:			
16	Interest Offset (From Accounting Schedule 8)	\$ 66,421	\$	\$ 66,421
17	Federal Income Tax Offset (From Accounting Schedule 8)	(648)		(648)
18	State Income Tax Offset (From Accounting Schedule 8)	2,083		2,083
19	Contributions In Aid of Construction:	797,491	0	797,491
20	Customer Advances	179,487	(10)	179,477
21	Customer Deposits		0	0
22	Pre-71 ITC		0	0
23	Deferred Income Taxes		1,188,567	1,188,567
24	Accrued Pension Liability		136,556	136,556
25	Other		0	0
26	Other		0	0
27	Other		0	0
28	Total Deductions to Net Plant in Service	\$ 1,044,834	\$ 1,325,114	\$ 2,369,948
29	Total Rate Base	\$ 13,798,295	\$ (1,164,408)	\$ 12,633,887

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Plant In Service

Line	A/C No.	Plant Title	Balance 12/31/2006	Mexico		Corporate Distribution	As Adjusted (C)+(D)+(F)
				Amount	No.		
(A)		(B)	(C)	(D)	(E)	(F)	(G)
1		Intangible					
2	301	Organization	\$	\$	0	P-1	\$ 2,483
3	302	Franchise & Consents			0	P-2	0
4	303	Miscellaneous Intangible	1,122	0	P-3	3,888	5,010
5		Total Intangible	\$ 1,122	\$ 0		\$ 6,371	\$ 7,493
6		Source of Supply					
7	310	Land & Land Rights	\$ 25,516	\$	0	P-4	\$ 25,516
8	311	Structures & Improvements	68,215	0	P-5	0	68,215
9	312	Collecting & Impounding Res	183	0	P-6	0	183
10	313	Lake, River & Other Intakes		0	P-7	0	0
11	314	Wells & Springs	934,615	0	P-8	0	934,615
12	315	Infiltration Galleries & Tunnels		0	P-9	0	0
13	316	Supply Mains	866,809	0	P-9	0	866,809
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	1,730	0	P-14	0	1,730
19		Total Source of Supply	\$ 1,897,068	\$ 0		\$ 0	\$ 1,897,068
20		Pumping					
21	320	Land & Land Rights	\$ 58,808	\$	0	P-15	\$ 58,808
22	321	S & I-Plant	73,206	0	P-16	0	73,206
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.	5,353	0	P-20	0	5,353
27	324	Steam Pumping Equipment		0	P-21	0	0
28	325.1	Electric Pumping Equipment	741,464	0	P-22	0	741,464
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	33,882	0	P-30	0	33,882
37		Total Pumping	\$ 912,713	\$ 0		\$ 0	\$ 912,713
38		Water Treatment Plant					
39	330	Land & Land Rights	\$ 13,920	\$	0	P-31	\$ 13,920
40	331	Structures & Improvements	3,361,873	0	P-32	0	3,361,873
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	2,488,498	0	P-38	0	2,488,498
47	332	WT Equip-North Plant		0	P-39	0	0

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Plant In Service

Line	A/C No.	Plant Title	Balance 12/31/2006	Mexico		Corporate Distribution	As Adjusted (C)+(D)+(F)
				Amount	No.		
				(D)	(E)	(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	23,864	0	P-44	0	23,864
53	332.4	Equipment Filter Media	69,180	0	P-45	0	69,180
54		Total Water Treatment Plant	\$ 5,957,335	\$ 0		\$ 0	\$ 5,957,335
55		Transmission & Distribution					
56	340	Land & Land Rights	\$ 13,336	\$ 0	P-46	\$ 0	\$ 13,336
57	341	Structures & Improvements	69,287	0	P-47	0	69,287
58	341.63	S & I-Spec Cross		0	P-48	0	0
59	342	Distr. Res. & Standpipes	304,708	0	P-49	0	304,708
60	342	Rsvr & Standpipe-Elev	46,971	0	P-50	0	46,971
61	342	Rsvr & Standpipe-Ground	19,616	0	P-51	0	19,616
62	343	T & D Mains (Not Classified)	2,718,252	0	P-52	0	2,718,252
63	343.1	T & D Mains - 4" & Less	182,724	0	P-53	0	182,724
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"	909,483	0	P-56	0	909,483
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"	707,992	0	P-63	0	707,992
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	30,970	0	P-70	0	30,970
82	345	Services	1,664,804	0	P-71	0	1,664,804
83	346.1	Meters-Bronze Case	364,606	0	P-72	0	364,606
84	346.2	Meters-Plastic Case		0	P-73	0	0
85	346.3	Meters-Other	72,150	0	P-74	0	72,150
86	346.3	Meters-Remote (ARB's)		0	P-75	0	0
87	347.1	Meter Install	801,924	0	P-76	0	801,924
88	347.2	Meter Install-Other		0	P-77	0	0
89	348	Hydrants	374,686	0	P-78	0	374,686
90	349	Other T&D Plant	11,797	0	P-79	0	11,797
91		Total Transmission & Distribution	\$ 8,293,306	\$ 0		\$ 0	\$ 8,293,306

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Plant In Service

Mexico							
Line	A/C No.	Plant Title	Balance 12/31/2006	Adjustments		Corporate Distribution	As Adjusted (C)+(D)+(F)
				Amount	No.		
	(A)	(B)	(C)	(D)	(E)	(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	\$ 2,057	\$ 0	P-90	\$ 0	\$ 2,057
106	390	S&I-Store, Shop & Garage	24,657	0	P-91	0	24,657
107	390.1	S & I-Offices	122,345	0	P-92	0	122,345
108	390.1	S & I-Leasehold		0	P-93	0	0
109	390.1	S & I-Leasehold - SCADA		0	P-94	0	0
110	390.3	S&I-Misc		0	P-95	0	0
111	391	Office Furniture and Equipment	1,849	0	P-96	10,324	12,173
112	391.2	Computers & Peripheral Equipment	27,395	0	P-97	31,648	59,043
113	391.25	Computer Software	31,048	0	P-98	83,250	114,298
114	391.26	Computer Software Personal		0	P-99	1,614	1,614
115	391.3	Data Handling Equipment	35,936	0	P-100	0	35,936
116	391.3	Other Office Equipment	8,196	0	P-101	195	8,391
117	392.11	Trans Equipment-Lt Duty Trucks	22,859	0	P-102	555	23,414
118	392.12	Trans Equipment-Hvy Duty Trucks		0	P-103	0	0
119	392.2	Trans Equipment-Autos	16,428	0	P-104	2,050	18,478
120	392.3	Trans Equipment Other		0	P-105	0	0
121	393	Stores Equipment	11,065	0	P-106	0	11,065
122	394	Tools, Shop & Garage Equipment	43,678	0	P-107	227	43,905
123	394	Tools, Shop & Garage Equip Other		0	P-108	0	0
124	395	Laboratory Equipment	14,270	0	P-109	0	14,270
125	395	Laboratory Equipment Other		0	P-110	0	0
126	396	Power Operated Equipment	8,027	0	P-111	0	8,027
127	397	Comm Equipment-Non-Tele	20,164	0	P-112	31	20,195
128	397.2	Comm Equipment-Tele	3,693	0	P-113	479	4,172
129	398	Miscellaneous	8,045	0	P-114	148	8,193
130	399	Other Tangible Property		0	P-115	0	0
131		Total General Plant	\$ 401,712	\$ 0		\$ 130,522	\$ 532,234
132		Total Plant In Service	\$ 17,463,256	\$ 0		\$ 136,893	\$ 17,600,149

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Adjustments To Plant In Service

Mexico

NO ADJUSTMENTS

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Depreciation Reserve

Mexico							
Line	A/C No.	Plant Title	Balance 12/31/2006	Adjustments		Corporate Distribution	As Adjusted (C)+(D)+(F)
				Amount	No.		
	(A)	(B)	(C)	(D)	(E)	(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	4,665	4,665
5		Total Intangible	\$ 0	\$ 0		\$ 4,665	\$ 4,665
6		Source of Supply					
7	310	Land & Land Rights	\$	\$ 0	R-4	\$ 0	\$ 0
8	311	Structures & Improvements	27,166	0	R-5	0	27,166
9	312	Collecting & Impounding Res	140	0	R-6	0	140
10	313	Lake, River & Other Intakes		0	R-7	0	0
11	314	Wells & Springs	287,478	0	R-8	0	287,478
12	315	Infiltration Galleries & Tunnels		0	R-9	0	0
13	316	Supply Mains	158,671	0	R-9	0	158,671
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	\$ 473,455	\$ 0		\$ 0	\$ 473,455
20		Pumping					
21	320	Land & Land Rights	\$	\$ 0	R-15	\$ 0	\$ 0
22	321	S & I-Plant	24,361	0	R-16	0	24,361
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.	84	0	R-20	0	84
27	324	Steam Pumping Equipment		0	R-21	0	0
28	325.1	Electric Pumping Equipment	(213,545)	0	R-22	0	(213,545)
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	1,831	0	R-30	0	1,831
37		Total Pumping	\$ (187,269)	\$ 0		\$ 0	\$ (187,269)
38		Water Treatment Plant					
39	330	Land & Land Rights	\$	\$ 0	R-31	\$ 0	\$ 0
40	331	Structures & Improvements	454,890	0	R-32	0	454,890
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	340,973	0	R-38	0	340,973
47	332	WT Equip-North Plant		0	R-39	0	0

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Depreciation Reserve

Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Mexico Adjustments		Corporate Distribution (F)	As Adjusted (C)+(D)+(E) (G)
				Amount (D)	No. (E)		
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	701	0	R-44	0	701
53	332.4	Equipment Filter Media		0	R-45	0	0
54		Total Water Treatment Plant	\$ 796,564	\$ 0		\$ 0	\$ 796,564
55		Transmission & Distribution					
56	340	Land & Land Rights	\$	\$ 0	R-46	\$ 0	\$ 0
57	341	Structures & Improvements	8,171	0	R-47	0	8,171
58	341.63	S & I-Spec Cross		0	R-48	0	0
59	342	Distr. Res. & Standpipes	108,460	0	R-49	0	108,460
60	342	Rsvr & Standpipe-Elev	2,279	0	R-50	0	2,279
61	342	Rsvr & Standpipe-Ground	691	0	R-51	0	691
62	343	T & D Mains (Not Classified)	982,441	0	R-52	0	982,441
63	343.1	T & D Mains - 4" & Less	(11,232)	0	R-53	0	(11,232)
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"	25,085	0	R-56	0	25,085
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"	14,604	0	R-63	0	14,604
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	7,970	0	R-70	0	7,970
82	345	Services	86,642	0	R-71	0	86,642
83	346.1	Meters-Bronze Case	(4,147)	0	R-72	0	(4,147)
84	346.2	Meters-Plastic Case		0	R-73	0	0
85	346.3	Meters-Other	68,780	0	R-74	0	68,780
86	346.3	Meters-Remote (ARB's)		0	R-75	0	0
87	347.1	Meter Install	23,731	0	R-76	0	23,731
88	347.2	Meter Install-Other		0	R-77	0	0
89	348	Hydrants	121,549	0	R-78	0	121,549
90	349	Other T&D Plant	4,056	0	R-79	0	4,056
91		Total Transmission & Distribution	\$ 1,439,080	\$ 0		\$ 0	\$ 1,439,080

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Depreciation Reserve

Mexico							
Line	A/C No.	Plant Title	Balance 12/31/2006	Adjustments		Corporate Distribution	As Adjusted (C)+(D)+(F)
				Amount	No.		
	(A)	(B)	(C)	(D)	(E)	(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	2,482		0	R-91	0 2,482
107	390.1	S & I-Offices	33,893		0	R-92	(2,199) 31,694
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	(7,742)		0	R-96	(302) (8,044)
112	391.2	Computers & Peripheral Equipment	(2,114)		0	R-97	1,641 (473)
113	391.25	Computer Software	4,906		0	R-98	35,514 40,420
114	391.26	Computer Software Personal			0	R-99	345 345
115	391.3	Data Handling Equipment	3,302		0	R-100	0 3,302
116	391.3	Other Office Equipment	30		0	R-101	122 152
117	392.11	Trans Equipment-Lt Duty Trucks	19,977		0	R-102	851 20,828
118	392.12	Trans Equipment-Hvy Duty Trucks			0	R-103	0 0
119	392.2	Trans Equipment-Autos	14,231		0	R-104	1,669 15,900
120	392.3	Trans Equipment Other			0	R-105	0 0
121	393	Stores Equipment	2,394		0	R-106	0 2,394
122	394	Tools, Shop & Garage Equipment	21,354		0	R-107	72 21,426
123	394	Tools, Shop & Garage Equip Other			0	R-108	0 0
124	395	Laboratory Equipment	(7,245)		0	R-109	0 (7,245)
125	395	Laboratory Equipment Other			0	R-110	0 0
126	396	Power Operated Equipment	10,591		0	R-111	0 10,591
127	397	Comm Equipment-Non-Tele	(9,349)		0	R-112	156 (9,193)
128	397.2	Comm Equipment-Tele	17,282		0	R-113	194 17,476
129	398	Miscellaneous	2,337		0	R-114	43 2,380
130	399	Other Tangible Property			0	R-115	0 0
131		Total General Plant	\$ 106,329	\$ 0		\$ 38,104	\$ 144,433
132		Not Classified			0	R-116	0 0
133		Total Depreciation Reserve	\$ 2,628,159	\$ 0		\$ 42,769	\$ 2,670,928

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Adjustments To Reserve

Mexico

NO ADJUSTMENTS

Missouri-American Water Company
Case No. WR-2007-0216
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Depreciation Expense

Line	A/C No.	Plant Title	District Specific Plant (Along Sch 3)	Depreciation Rate	Mexico		Total District Depreciation
					District Specific Depreciation	Corporate Depreciation Distribution	
(A)		(B)	(C)	(D)	(E)	(F)	(G)
1		Intangible					
2	301	Organization	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
3	302	Franchise & Consents	0	0.00%	0	0	0
4	303	Miscellaneous Intangible	1,122	0.00%	0	0	0
5		Total Intangible	\$ 1,122		\$ 0	\$ 0	\$ 0
6		Source of Supply					
7	310	Land & Land Rights	\$ 25,516	0.00%	\$ 0	\$ 0	\$ 0
8	311	Structures & Improvements	68,215	2.45%	1,671	0	1,671
9	312	Collecting & Impounding Res	183	1.25%	2	0	2
10	313	Lake, River & Other Intakes	0	1.77%	0	0	0
11	314	Wells & Springs	934,615	1.67%	15,608	0	15,608
12	315	Infiltration Galleries & Tunnels	0	1.67%	0	0	0
13	316	Supply Mains	866,809	1.60%	13,869	0	13,869
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	1,730	4.00%	69	0	69
19		Total Source of Supply	\$ 1,897,068		\$ 31,220	\$ 0	\$ 31,220
20		Pumping					
21	320	Land & Land Rights	\$ 58,808	0.00%	\$ 0	\$ 0	\$ 0
22	321	S & I-Plant	73,206	1.73%	1,266	0	1,266
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.	5,353	2.00%	107	0	107
27	324	Steam Pumping Equipment	0	0.00%	0	0	0
28	325.1	Electric Pumping Equipment	741,464	2.44%	18,092	0	18,092
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	33,882	2.44%	827	0	827
37		Total Pumping	\$ 912,713		\$ 20,292	\$ 0	\$ 20,292
38		Water Treatment Plant					
39	330	Land & Land Rights	\$ 13,920	0.00%	\$ 0	\$ 0	\$ 0
40	331	Structures & Improvements	3,361,873	1.63%	54,799	0	54,799
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	2,488,498	2.78%	69,180	0	69,180
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	23,864	3.33%	795	0	795
53	332.4	Equipment Filter Media	69,180	2.78%	1,923	0	1,923
54		Total Water Treatment Plant	\$ 5,957,335		\$ 126,697	\$ 0	\$ 126,697

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Depreciation Expense

Line	A/C		District Specific Plant (Acq. Sen. 5)	Depreciation Rate	Mexico		Corporate Depreciation Distribution	Total District Depreciation
	No.	Plant Title			District Specific Depreciation			
	(A)	(B)	(C)	(D)	(E)		(F)	(G)
55		Transmission & Distribution						
56	340	Land & Land Rights	\$ 13,336	0.00%	\$ 0		\$ 0	\$ 0
57	341	Structures & Improvements	69,287	2.67%	1,850		0	1,850
58	341.63	S & I-Spec Cross	0	0.00%	0		0	0
59	342	Distr. Res. & Standpipes	304,708	2.25%	6,856		0	6,856
60	342	Rsvr & Standpipe-Elev	46,971	2.25%	1,057		0	1,057
61	342	Rsvr & Standpipe-Ground	19,616	2.25%	441		0	441
62	343	T & D Mains (Not Classified)	2,718,252	1.50%	40,774		0	40,774
63	343.1	T & D Mains - 4" & Less	182,724	1.50%	2,741		0	2,741
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"	909,483	1.50%	13,642		0	13,642
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"	707,992	1.50%	10,620		0	10,620
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	30,970	1.50%	465		0	465
82	345	Services	1,664,804	3.08%	51,276		0	51,276
83	346.1	Meters-Bronze Case	364,606	2.43%	8,860		0	8,860
84	346.2	Meters-Plastic Case	0	2.43%	0		0	0
85	346.3	Meters-Other	72,150	2.43%	1,753		0	1,753
86	346.3	Meters-Remote (ARB's)	0	2.43%	0		0	0
87	347.1	Meter Install	801,924	2.43%	19,487		0	19,487
88	347.2	Meter Install-Other	0	2.43%	0		0	0
89	348	Hydrants	374,686	1.92%	7,194		0	7,194
90	349	Other T&D Plant	11,797	2.00%	236		0	236
91		Total Transmission & Distribution	\$ 8,293,306		\$ 167,251		\$ 0	\$ 167,251
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	\$ 2,057	0.00%	\$ 0		\$ 0	\$ 0
106	390	S&I-Store, Shop & Garage	24,657	2.40%	592		0	592
107	390.1	S & I-Offices	122,345	2.40%	2,936		0	2,936
108	390.1	S & I-Leasehold	0	5.00%	0		0	0

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Depreciation Expense

Line					Mexico		
	A/C No.	Plant Title	District Specific Plant (Along Sch 3)	Depreciation Rate	District Specific Depreciation	Corporate Depreciation Distribution	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
109	390.1	S & I-Leasehold - SCADA	0	5.00%	0	0	0
110	390.3	S&I-Misc	0	2.40%	0	0	0
111	391	Office Furniture and Equipment	1,849	4.00%	74	413	487
112	391.2	Computers & Peripheral Equipment	27,395	14.29%	3,915	4,523	8,437
113	391.25	Computer Software	31,048	14.29%	4,437	11,896	16,333
114	391.26	Computer Software Personal	0	14.29%	0	231	231
115	391.3	Data Handling Equipment	35,936	6.67%	2,397	0	2,397
116	391.3	Other Office Equipment	8,196	6.67%	547	13	560
117	392.11	Trans Equipment-Lt Duty Trucks	22,859	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	16,428	0.00%	0	0	0
120	392.3	Trans Equipment Other	0	0.00%	0	0	0
121	393	Stores Equipment	11,065	2.86%	316	0	316
122	394	Tools, Shop & Garage Equipment	43,678	5.00%	2,184	11	2,195
123	394	Tools, Shop & Garage Equip Other	0	5.00%	0	0	0
124	395	Laboratory Equipment	14,270	4.00%	571	0	571
125	395	Laboratory Equipment Other	0	4.00%	0	0	0
126	396	Power Operated Equipment	8,027	6.82%	547	0	547
127	397	Comm Equipment-Non-Tele	20,164	5.00%	1,008	2	1,010
128	397.2	Comm Equipment-Tele	3,693	6.67%	246	32	278
129	398	Miscellaneous	8,045	5.00%	402	7	410
130	399	Other Tangible Property	0	5.00%	0	0	0
131		Total General Plant	\$ 401,712		\$ 20,172	\$ 17,128	\$ 37,300
132		Total Depreciation Expense	\$ 17,463,256		\$ 365,632	\$ 17,128	\$ 382,760

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Cash Working Capital

Line	Description (A)	Adjusted Test Year Expenses (B)	Revenue Lag (C)	Mexico			Factor (F)	Cash Working Capital Requirement (G)
				Expense Lag (D)	Net CWC Lag (E)	(C)-(D)		
1	Operation & Maintenance Expense							
2	Base Payroll	\$ 157,382	38.03	13.00	25.03	0.0686	\$	10,796
3	Payroll Withholdings:							
4	FICA - Employee Portion	21,162	38.03	16.19	21.84	0.0598		1,265
5	Federal Income Taxes Withheld	51,614	38.03	16.19	21.84	0.0598		3,087
6	State Income Taxes Withheld	16,751	38.03	18.19	19.84	0.0544		911
7	401(k)	30,003	38.03	38.82	(0.79)	(0.0022)		(66)
8	EIP	2,320	38.03	38.82	(0.79)	(0.0022)		(5)
9	Fuel & Power	176,562	38.03	37.20	0.83	0.0023		406
10	Chemicals	64,323	38.03	38.03	0.00	0.0000		0
11	Materials and Supplies	108,731	38.03	38.03	0.00	0.0000		0
12	Purchased Water	0	38.03	42.45	(4.42)	(0.0121)		0
13	Management Fees	337,105	38.03	21.41	16.62	0.0455		15,338
14	Group Insurance	77,870	38.03	(7.50)	45.53	0.1247		9,710
15	OPEB's	14,032	38.03	3.41	34.62	0.0948		1,330
16	Pensions	39,482	38.03	17.58	20.45	0.0560		2,211
17	EIP - Employer Match	(515)	38.03	38.82	(0.79)	(0.0022)		1
18	401(k) - Employer Match	4,219	38.03	38.82	(0.79)	(0.0022)		(9)
19	Insurance Other Than Group	52,603	38.03	42.44	(4.41)	(0.0121)		(636)
20	Uncollectible Accounts	29,707	38.03	38.03	0.00	0.0000		0
21	Rents	5,734	38.03	(9.96)	47.99	0.1315		754
22	Cash Vouchers	244,996	38.03	21.41	16.62	0.0455		11,147
23	Total Operation & Maintenance Expense	\$ 1,434,080					\$	56,240
24	Taxes Other Than Income							
25	FICA - Employer Portion	21,162	38.03	16.19	21.84	0.0598	\$	1,265
26	Federal Unemployment	318	38.03	76.38	(38.35)	(0.1051)		(33)
27	State Unemployment	811	38.03	76.38	(38.35)	(0.1051)		(85)
28	Property Taxes	129,022	38.03	182.50	(144.47)	(0.3958)		(51,067)
29	Franchise Tax	4,553	38.03	(77.50)	115.53	0.3165		1,441
30	PSC Assessment	17,114	38.03	(31.63)	69.66	0.1908		3,265
31	Total Taxes Other Than Income	\$ 172,980					\$	(45,214)
32	Other Expenses							
33	Gross Receipts Tax	161,436	21.90	47.37	(25.47)	(0.0698)		(11,268)
34	Sales Tax	12,408	0.00	8.12	(8.12)	(0.0222)		(275)
35	Missouri Primacy Fees	16,000	21.90	243.50	(221.60)	(0.6071)		(9,714)
36	Total Other Expenses	\$ 189,844					\$	(21,257)
37	Cash Working Capital Before Income Tax and Interest Offsets						\$	(10,231)
38	Interest Expense	\$ 342,378	38.03	108.85	(70.82)	(0.1940)	\$	(66,421)
39	Federal Income Tax	\$ 231,297	38.03	37.00	1.03	0.0028	\$	648
40	State Income Tax	\$ 36,347	38.03	58.95	(20.92)	(0.0573)	\$	(2,083)

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Income Statement

Line	Description (A)	Test Year End Direct Charges (B)	Mexico Adjustment		Adjusted Corporate Distribution (E)	Test Year As Adjusted (B)+(C)+(E) (F)
			Amount (C)	No. (D)		
1	Operating Revenues:					
2	Residential Revenue	\$ 1,188,315	\$ 34,063	S-1	\$ 0	\$ 1,222,378
3	Commercial Revenue	346,722	(5,711)	S-2	0	341,011
4	Industrial Revenue	377,233	(2,512)	S-3	0	374,721
5	Private Fire	88,572	0	S-4	0	88,572
6	Public Fire	0	0	S-5	0	0
7	Public Authorities	195,325	(650)	S-6	0	194,675
8	Sales For Resale	296,820	17,270	S-7	0	314,090
9	Other Revenue	46,679	0	S-8	2,164	48,843
10	Total Revenues	\$ 2,539,666	\$ 42,460		\$ 2,164	\$ 2,584,290
11	Operating Expenses:					
12	Operation & Maintenance:					
13	Source of Supply	211,482	(3,370)	S-9	7	208,118
14	Pumping	55,209	(2,176)	S-10	(1,733)	51,300
15	Water Treatment	126,354	13,932	S-11	12	140,298
16	Transmission & Distribution	201,964	(6,760)	S-12	0	195,204
17	Customer Accounts	51,685	1,483	S-13	50,053	103,221
18	Administrative & General	258,082	(11,060)	S-14	488,916	735,938
19	Total O & M Expense	\$ 904,776	\$ (7,951)		\$ 537,255	\$ 1,434,080
20	Other Operating Expenses:					
21	Depreciation - Plant	300,693	48,281	S-15	17,128	366,101
22	Amortization	0	0	S-16	1,786	1,786
23	Taxes Other Than Income	150,903	(614)	S-17	22,691	172,980
24	Total Other Operating Expense	\$ 451,596	\$ 47,667		\$ 41,605	\$ 540,868
25	Total Operating Expenses	1,356,372	39,716		578,860	1,974,948
26	Net Income Before Income Taxes	\$ 1,183,294	\$ 2,744		\$ (576,696)	\$ 609,342
27	Income Taxes:					
28	Current Income Tax	\$ 0	\$ 56,314	S-18	\$ 34,244	\$ 90,558
29	Deferred Income Tax:					
30	Deferred Income Tax Expense	0	(29,014)	S-19	41,127	12,113
31	ITC Amortization	0	0	S-20	0	0
32	Total Income Taxes	\$ 0	\$ 27,300		\$ 75,371	\$ 102,672
33	Net Operating Income	\$ 1,183,294	\$ (24,556)		\$ (652,067)	\$ 506,671

Missouri-American Water Company

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Adjustments To Income Statement

Mexico

Adjmt No.	Description	Adjustment Amount	Total Adjustment
Residential Revenue S-1			\$ 34,063
1	To Normalize and Annualize Revenues (Grissum)	\$ 34,058	
2	To Remove Unbilled Revenues (Grissum)	5	
3	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Commercial Revenue S-2			\$ (5,711)
1	To Normalize and Annualize Revenues (Grissum)	\$ (9,770)	
2	To Remove Unbilled Revenues (Grissum)	4,059	
3	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Industrial Revenue S-3			\$ (2,512)
1	To Normalize and Annualize Revenues (Grissum)	\$ (23,854)	
2	To Remove Unbilled Revenues (Grissum)	21,342	
Private Fire S-4			\$ 0
1	To Remove Unbilled Revenues (Grissum)	0	
Public Fire S-5			\$ 0
1	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Public Authorities S-6			\$ (650)
1	To Remove Unbilled Revenues (Grissum)	(650)	
2	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Sales For Resale S-7			\$ 17,270
1	To Normalize and Annualize Revenues (Grissum)	\$ 0	
2	To Remove Unbilled Revenues (Grissum)	17,270	
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			\$ (3,370)
1	To Annualize Payroll (Hanneken)	\$ (3,894)	
2	To Normalize Overtime Pay (Hanneken)	524	

Missouri-American Water Company
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Adjustments To Income Statement

			Mexico	
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	\$	(2,176)
1	To Annualize Payroll (Hanneken)	\$ (83)		
2	To Normalize Overtime Pay (Hanneken)	11		
3	To Remove Lobbyist Pay (Hanneken)	0		
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	0		
5	To Annualize Fuel & Power Expense (Grissum)	(2,104)		
Water Treatment		S-11	\$	13,932
1	To Annualize Payroll (Hanneken)	\$ (724)		
2	To Normalize Overtime Pay (Hanneken)	97		
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)	14,559		
Transmission & Distribution		S-12	\$	(6,760)
1	To Annualize Payroll (Hanneken)	\$ (7,086)		
2	To Normalize Overtime Pay (Hanneken)	953		
3	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	(627)		
4	To Annualize Main Breaks Expense (Hagemeyer)	0		
Customer Accounts		S-13	\$	1,483
1	To Annualize Payroll (Hanneken)	\$ (3,057)		
2	To Normalize Overtime Pay (Hanneken)	411		
3	To Annualize Postage Expense (Grissum)	429		
4	To Annualize Uncollectibles Expense (Grissum)	3,700		
Administrative & General		S-14	\$	(11,060)
1	To Annualize Payroll (Hanneken)	\$ (4,553)		
2	To Normalize Overtime Pay (Hanneken)	612		

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Adjustments To Income Statement

Adjmt No.	Description	Mexico	
		Adjustment Amount	Total Adjustment
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	786	
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)	3,471	
8	To Annualize Other Post Employment Benefits (Hagemeyer)	3,669	
9	To Annualize Tank Painting Expense (Hagemeyer)	(108,090)	
10	To Annualize Pension Expense (Hagemeyer)	8,295	
11	To Annualize Transportation Leases (Hagemeyer)	2,499	
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)	(293)	
16	To Remove Miscellaneous Expense (Began)	0	
17	To Remove Dues and Donations (Began)	(1,478)	
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)	86,274	
23	To Annualize Incentive Compensation Expense (Hanneken)	(2,252)	
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			\$ 48,281
1	To annualize depreciation expense at Staff's proposed rates (Began)	\$ 64,939	

Missouri-American Water Company

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Adjustments To Income Statement

		Mexico	
Adjmt No	Description	Adjustment Amount	Total Adjustment
2	To adjust depreciation expense related to contributions in aid of construction (Began)	(16,541)	
3	To adjust depreciation related to transportation and power operated equipment (Began)	(118)	
Amortization S-16			\$ 0
1		\$ 0	
Taxes Other Than Income S-17			\$ (614)
1	To Annualize Payroll Taxes (Hanneken)	\$ (953)	
2	To Adjust Payroll Tax Related to Incentive Compensation (Hanneken)	(172)	
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)	511	
Current Income Tax S-18			\$ 56,314
1	To adjust current income tax expense. (Cassidy)	\$ 56,314	
Deferred Income Tax Expense S-19			\$ (29,014)
1	To adjust deferred income tax expense. (Cassidy)	\$ (29,014)	
ITC Amortization S-20			\$ 0
1		\$ 0	
2		0	

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Income Tax Calculation

Line	Description (A)	Test Year (B)	Mexico		
			6.26% Return (C)	6.40% Return (D)	6.54% Return (E)
1	Net Operating Income (Acct. Sch. 1)	\$ 506,671	\$ 790,881	\$ 808,569	\$ 826,256
2	Add:				
3	Current Income Tax	90,558	267,644	278,664	289,685
4	Deferred Income Taxes				
5	Deferred Income Tax Expense	12,113	12,113	12,113	12,113
6	ITC Amortization	0	0	0	0
7	Net Income Before Income Tax	\$ 609,342	\$ 1,070,638	\$ 1,099,346	\$ 1,128,054
8	Additions to Net Income Before Income Tax:				
9	Book Depreciation	\$ 366,101	\$ 366,101	\$ 366,101	\$ 366,101
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	489	489	489	489
13	Other (Describe)	0	0	0	0
14	Other (Describe)	0	0	0	0
15	Total Additions	\$ 366,591	\$ 366,591	\$ 366,591	\$ 366,591
16	Subtractions to Net Income Before Income Tax:				
17	Interest Expense @ 2.71%	\$ 342,378	\$ 342,378	\$ 342,378	\$ 342,378
18	Tax Straight Line Depreciation	366,101	366,101	366,101	366,101
19	Tax Depreciation in Excess of Straight Line	31,554	31,554	31,554	31,554
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	\$ 740,034	\$ 740,034	\$ 740,034	\$ 740,034
24	Net Taxable Income	\$ 235,899	\$ 697,195	\$ 725,903	\$ 754,611
25	Provision for Federal Income Tax				
26	Net Taxable Income	\$ 235,899	\$ 697,195	\$ 725,903	\$ 754,611
27	Deduct Missouri Income Tax @ 100.00%	12,298	36,347	37,843	39,340
28	Federal Taxable Income	\$ 223,601	\$ 660,848	\$ 688,060	\$ 715,271
29	Federal Income Tax @ 35.00%	\$ 78,260	\$ 231,297	\$ 240,821	\$ 250,345
30	Provision for Missouri Income Tax				
31	Net Taxable Income	\$ 235,899	\$ 697,195	\$ 725,903	\$ 754,611
32	Deduct Federal Income Tax @ 50.00%	39,130	115,648	120,410	125,172
33	Missouri Taxable Income	\$ 196,769	\$ 581,547	\$ 605,493	\$ 629,439
34	Missouri Income Tax @ 6.25%	\$ 12,298	\$ 36,347	\$ 37,843	\$ 39,340
35	Summary of Provision For Income Tax				
36	Federal Income Tax	\$ 78,260	\$ 231,297	\$ 240,821	\$ 250,345
37	State Income Tax	12,298	36,347	37,843	39,340
38	Total Current Income Tax	\$ 90,558	\$ 267,644	\$ 278,664	\$ 289,685

PARKVILLE WATER

Missouri-American Water Company
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Revenue Requirement

Line	(A)	Parkville 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)	\$ 12,176,353	\$ 12,176,353	\$ 12,176,353
2	Rate of Return	6.26%	6.40%	6.54%
3	Net Operating Income Requirement	\$ 762,240	\$ 779,287	\$ 796,333
4	Net Operating Income Available (From Accounting Schedule 9)	812,138	812,138	812,138
5	Additional Net Operating Income Requirement	\$ (49,898)	\$ (32,851)	\$ (15,804)
6	Income Tax Requirement: (From Accounting Schedule 11)			
7	Required Current Income Tax	\$ 240,608	\$ 251,229	\$ 261,851
8	Test Year Current Income Tax	271,698	271,698	271,698
9	Additional Current Income Tax Requirement	\$ (31,090)	\$ (20,469)	\$ (9,847)
10	Additional Gross Revenue Requirement Before Allowances	\$ (80,988)	\$ (53,320)	\$ (25,652)
11	Allowance for True-up	\$ 495,301	\$ 495,301	\$ 495,301
12	Additional Gross Revenue Requirement	\$ 414,313	\$ 441,981	\$ 469,649
13	Adjusted Revenue at Current Rates (From Accounting Schedule 9)	\$ 3,199,678	\$ 3,199,678	\$ 3,199,678
14	Total Gross Revenue Requirement	\$ 3,613,991	\$ 3,641,659	\$ 3,669,328

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Rate Base

Line	Description (A)	Parkville Water		
		Direct Assigned (B)	Corporate Distribution (C)	Total (D)
1	Plant in Service (From Accounting Schedule 3)	\$ 23,350,591	\$ 114,115	\$ 23,464,706
2	Less:			0
3	Accumulated Depreciation Reserve (From Accounting Schedule 5)	4,112,438	35,653	4,148,091
4	Accumulated Amortization Reserve		0	0
5	Net Plant in Service	\$ 19,238,153	\$ 78,463	\$ 19,316,616
6	Add:			
7	Cash Working Capital (From Accounting Schedule 8)	\$ (104,281)	\$	\$ (104,281)
8	Materials and Supplies	7,903	250	8,153
9	Prepayments		7,824	7,824
10	Deferred OPEB Asset		47,539	47,539
11	Other		0	0
12	Other		0	0
13	Other		0	0
14	Total Additions to Net Plant in Service	\$ (96,378)	\$ 55,613	\$ (40,765)
15	Deduct:			
16	Interest Offset (From Accounting Schedule 8)	\$ 62,366	\$	\$ 62,366
17	Federal Income Tax Offset (From Accounting Schedule 8)	(1,643)		(1,643)
18	State Income Tax Offset (From Accounting Schedule 8)	1,709		1,709
19	Contributions In Aid of Construction:	2,834,776	0	2,834,776
20	Customer Advances	2,526,602	(138)	2,526,464
21	Customer Deposits		0	0
22	Pre-71 ITC		0	0
23	Deferred Income Taxes		1,561,991	1,561,991
24	Accrued Pension Liability		113,835	113,835
25	Other		0	0
26	Other		0	0
27	Other		0	0
28	Total Deductions to Net Plant in Service	\$ 5,423,810	\$ 1,675,688	\$ 7,099,498
29	Total Rate Base	\$ 13,717,965	\$ (1,541,612)	\$ 12,176,353

Missouri-American Water Company

Case No. WR-2007-0216

Test Year Ending June 30, 2006 Updated Through December 31, 2006

Plant In Service

Line	A/C No.	Plant Title	Balance 12/31/2006 (C)	Parkville Water Adjustments (D)		Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
				Amount	No.		
1		Intangible					
2	301	Organization	\$	\$ 0	P-1	\$ 2,070	\$ 2,070
3	302	Franchise & Consents	13	0	P-2	0	13
4	303	Miscellaneous Intangible		0	P-3	3,241	3,241
5		Total Intangible	\$ 13	\$ 0		\$ 5,311	\$ 5,324
6		Source of Supply					
7	310	Land & Land Rights	\$ 1,735	\$ 0	P-4	\$ 0	\$ 1,735
8	311	Structures & Improvements	18,918	0	P-5	0	18,918
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	212,700	0	P-8	0	212,700
12	315	Infiltration Galleries & Tunnels		0	P-9	0	0
13	316	Supply Mains	166,827	0	P-9	0	166,827
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	\$ 400,180	\$ 0		\$ 0	\$ 400,180
20		Pumping					
21	320	Land & Land Rights	\$	\$ 0	P-15	\$ 0	\$ 0
22	321	S & I-Plant	18,382	0	P-16	0	18,382
23	321.1	S & I-Pumps (STL)		0	P-17	0	0
24	321.2	S & I-Boosters		0	P-18	0	0
25	322	Boiler Equipment		0	P-19	0	0
26	323	Other Power Prod. Equip.		0	P-20	0	0
27	324	Steam Pumping Equipment		0	P-21	0	0
28	325.1	Electric Pumping Equipment	765,768	0	P-22	0	765,768
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	12,817	0	P-26	0	12,817
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	81,548	0	P-29	0	81,548
36	328	Other Pumping Equipment	68,949	0	P-30	0	68,949
37		Total Pumping	\$ 947,464	\$ 0		\$ 0	\$ 947,464
38		Water Treatment Plant					
39	330	Land & Land Rights	\$ 432	\$ 0	P-31	\$ 0	\$ 432
40	331	Structures & Improvements	476,166	0	P-32	0	476,166
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	2,389,403	0	P-38	0	2,389,403
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

Parkville Water

Line	A/C	Plant Title	Balance 12/31/2006	Adjustments		Corporate Distribution	As Adjusted (C)+(D)-(F)
	No.			Amount	No.		
	(A)	(B)	(C)	(D)	(E)	(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	69,579	0	P-45	0	69,579
54		Total Water Treatment Plant	\$ 2,935,580	\$ 0		\$ 0	\$ 2,935,580
55		Transmission & Distribution					
56	340	Land & Land Rights	\$ 35,898	\$ 0	P-46	\$ 0	\$ 35,898
57	341	Structures & Improvements	147,896	0	P-47	0	147,896
58	341.63	S & I-Spec Cross		0	P-48	0	0
59	342	Distr. Res. & Standpipes	1,050,805	0	P-49	0	1,050,805
60	342	Rsvr & Standpipe-Elev	87,707	0	P-50	0	87,707
61	342	Rsvr & Standpipe-Ground	53,347	0	P-51	0	53,347
62	343	T & D Mains (Not Classified)	3,500,292	0	P-52	0	3,500,292
63	343.1	T & D Mains - 4" & Less	287,636	0	P-53	0	287,636
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"	3,033,376	0	P-56	0	3,033,376
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"	4,859,652	0	P-63	0	4,859,652
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	90,562	0	P-70	0	90,562
82	345	Services	1,693,278	0	P-71	0	1,693,278
83	346.1	Meters-Bronze Case	410,519	0	P-72	0	410,519
84	346.2	Meters-Plastic Case		0	P-73	0	0
85	346.3	Meters-Other	51,613	0	P-74	0	51,613
86	346.3	Meters-Remote (ARB's)		0	P-75	0	0
87	347.1	Meter Install	1,205,754	0	P-76	0	1,205,754
88	347.2	Meter Install-Other		0	P-77	0	0
89	348	Hydrants	1,024,220	0	P-78	0	1,024,220
90	349	Other T&D Plant	19,645	0	P-79	0	19,645
91		Total Transmission & Distribution	\$ 17,552,200	\$ 0		\$ 0	\$ 17,552,200

Missouri-American Water Company
Case No. WR-2007-0216
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Plant In Service

Line	A/C No.	Plant Title	Balance 12/31/2006 (C)	Parkville Water Adjustments		Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
				Amount (D)	No. (E)		
92		Sewer Plant					
93	351	Structures & Improvements	\$	\$	0	P-80	\$ 0
94	352.1	Collection Sewers Forced			0	P-81	0
95	352.2	Collecting Mains			0	P-82	0
96	352.2	Collecting Mains Other			0	P-83	0
97	353	Service to Customers			0	P-84	0
98	363	Electric Pumping Equipment			0	P-85	0
99	370.1	Land & Land Rights			0	P-86	0
100	372	T&D Equipment			0	P-87	0
101	372	T&D Equipment Influent Lift			0	P-88	0
102	374	Outfall Sewer Lines			0	P-89	0
103		Total Sewer Plant	\$ 0	\$ 0			\$ 0
104		General Plant					
105	389	Land & Land Rights	\$ 142	\$ 0	P-90	\$ 0	\$ 142
106	390	S&I-Store, Shop & Garage	21,415	0	P-91	0	21,415
107	390.1	S & I-Offices	66,601	0	P-92	0	66,601
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	527,144	0	P-95	0	527,144
111	391	Office Furniture and Equipment	59,131	0	P-96	8,606	67,737
112	391.2	Computers & Peripheral Equipment	7,514	0	P-97	26,382	33,896
113	391.25	Computer Software	32,299	0	P-98	69,399	101,698
114	391.26	Computer Software Personal		0	P-99	1,346	1,346
115	391.3	Data Handling Equipment	217,059	0	P-100	0	217,059
116	391.3	Other Office Equipment	25,812	0	P-101	162	25,974
117	392.11	Trans Equipment-Lt Duty Trucks	38,718	0	P-102	463	39,181
118	392.12	Trans Equipment-Hvy Duty Trucks		0	P-103	0	0
119	392.2	Trans Equipment-Autos	15,529	0	P-104	1,709	17,238
120	392.3	Trans Equipment Other		0	P-105	0	0
121	393	Stores Equipment	4,424	0	P-106	0	4,424
122	394	Tools, Shop & Garage Equipment	45,226	0	P-107	189	45,415
123	394	Tools, Shop & Garage Equip Other		0	P-108	0	0
124	395	Laboratory Equipment	84,812	0	P-109	0	84,812
125	395	Laboratory Equipment Other		0	P-110	0	0
126	396	Power Operated Equipment	438	0	P-111	0	438
127	397	Comm Equipment-Non-Tele	47,136	0	P-112	26	47,162
128	397.2	Comm Equipment-Tele		0	P-113	400	400
129	398	Miscellaneous	321,754	0	P-114	124	321,878
130	399	Other Tangible Property		0	P-115	0	0
131		Total General Plant	\$ 1,515,154	\$ 0		\$ 108,804	\$ 1,623,958
132		Total Plant In Service	\$ 23,350,591	\$ 0		\$ 114,115	\$ 23,464,706

Missouri-American Water Company
Case No. WR-2007-0216
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Adjustments To Plant In Service

Parkville Water

NO ADJUSTMENTS

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.	Plant Title	Balance 12/31/2006 (C)	Parkville Water Adjustments		Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
				Amount (D)	No. (E)		
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	3,889	3,889
5		Total Intangible	\$ 0	\$ 0		\$ 3,889	\$ 3,889
6		Source of Supply					
7	310	Land & Land Rights	\$	\$ 0	R-4	\$ 0	\$ 0
8	311	Structures & Improvements	7,806	0	R-5	0	7,806
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	81,607	0	R-8	0	81,607
12	315	Infiltration Galleries & Tunnels		0	R-9	0	0
13	316	Supply Mains	42,268	0	R-9	0	42,268
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	\$ 131,681	\$ 0		\$ 0	\$ 131,681
20		Pumping					
21	320	Land & Land Rights	\$	\$ 0	R-15	\$ 0	\$ 0
22	321	S & I-Plant	7,014	0	R-16	0	7,014
23	321.1	S & I-Pumps (STL)		0	R-17	0	0
24	321.2	S & I-Boosters		0	R-18	0	0
25	322	Boiler Equipment		0	R-19	0	0
26	323	Other Power Prod. Equip.		0	R-20	0	0
27	324	Steam Pumping Equipment		0	R-21	0	0
28	325.1	Electric Pumping Equipment	215,804	0	R-22	0	215,804
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	292	0	R-26	0	292
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	538	0	R-30	0	538
37		Total Pumping	\$ 223,648	\$ 0		\$ 0	\$ 223,648
38		Water Treatment Plant					
39	330	Land & Land Rights	\$	\$ 0	R-31	\$ 0	\$ 0
40	331	Structures & Improvements	145,341	0	R-32	0	145,341
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	572,443	0	R-38	0	572,443
47	332	WT Equip-North Plant		0	R-39	0	0

Missouri-American Water Company
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Depreciation Reserve

Parkville Water

Line	A/C No.	Plant Title	Balance 12/31/2006	Adjustments		Corporate Distribution	As Adjusted (C)+(D)+(F)
				Amount	No.		
	(A)	(B)	(C)	(D)	(E)	(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	\$ 717,784	\$ 0		\$ 0	\$ 717,784
55		Transmission & Distribution					
56	340	Land & Land Rights	\$	\$ 0	R-46	\$ 0	\$ 0
57	341	Structures & Improvements	15,537	0	R-47	0	15,537
58	341.63	S & I-Spec Cross		0	R-48	0	0
59	342	Distr. Res. & Standpipes	128,848	0	R-49	0	128,848
60	342	Rsvr & Standpipe-Elev	36,402	0	R-50	0	36,402
61	342	Rsvr & Standpipe-Ground	1,859	0	R-51	0	1,859
62	343	T & D Mains (Not Classified)	1,306,091	0	R-52	0	1,306,091
63	343.1	T & D Mains - 4" & Less	13,498	0	R-53	0	13,498
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"	82,074	0	R-56	0	82,074
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"	156,868	0	R-63	0	156,868
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	14,383	0	R-70	0	14,383
82	345	Services	440,740	0	R-71	0	440,740
83	346.1	Meters-Bronze Case	29,440	0	R-72	0	29,440
84	346.2	Meters-Plastic Case		0	R-73	0	0
85	346.3	Meters-Other	53,474	0	R-74	0	53,474
86	346.3	Meters-Remote (ARB's)		0	R-75	0	0
87	347.1	Meter Install	143,001	0	R-76	0	143,001
88	347.2	Meter Install-Other		0	R-77	0	0
89	348	Hydrants	287,053	0	R-78	0	287,053
90	349	Other T&D Plant	1,693	0	R-79	0	1,693
91		Total Transmission & Distribution	\$ 2,710,961	\$ 0		\$ 0	\$ 2,710,961

Missouri-American Water Company
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Depreciation Reserve

Parkville Water							
Line	A/C No.	Plant Title	Balance 12/31/2006	Adjustments		Corporate Distribution	As Adjusted (C)+(D)+(F)
				Amount	No.		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
92		Sewer Plant					
93	351.0	Structures & Improvements	\$	\$	0	R-80	\$ 0
94	352.1	Collection Sewers Forced			0	R-81	0
95	352.2	Collecting Mains			0	R-82	0
96	352.2	Collecting Mains Other			0	R-83	0
97	353.0	Service to Customers			0	R-84	0
98	363.0	Electric Pumping Equipment			0	R-85	0
99	370.1	Land & Land Rights			0	R-86	0
100	372	T&D Equipment			0	R-87	0
101	372.0	T&D Equipment Influent Lift			0	R-88	0
102	374	Outfall Sewer Lines			0	R-89	0
103		Total Sewer Plant	\$ 0	\$ 0		\$ 0	\$ 0
104		General Plant					
105	389	Land & Land Rights	\$	\$	0	R-90	\$ 0
106	390	S&I-Store, Shop & Garage	2,156	0	R-91	0	2,156
107	390.1	S & I-Offices	37,480	0	R-92	(1,833)	35,647
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	7,403	0	R-95	0	7,403
111	391	Office Furniture and Equipment	60,265	0	R-96	(251)	60,014
112	391.2	Computers & Peripheral Equipment	(2,020)	0	R-97	1,368	(652)
113	391.25	Computer Software	9,323	0	R-98	29,605	38,928
114	391.26	Computer Software Personal		0	R-99	287	287
115	391.3	Data Handling Equipment	37,877	0	R-100	0	37,877
116	391.3	Other Office Equipment	1,320	0	R-101	102	1,422
117	392.11	Trans Equipment-Lt Duty Trucks	10,053	0	R-102	709	10,762
118	392.12	Trans Equipment-Hvy Duty Trucks		0	R-103	0	0
119	392.2	Trans Equipment-Autos	13,452	0	R-104	1,392	14,844
120	392.3	Trans Equipment Other	17,258	0	R-105	0	17,258
121	393	Stores Equipment	2,813	0	R-106	0	2,813
122	394	Tools, Shop & Garage Equipment	21,863	0	R-107	60	21,923
123	394	Tools, Shop & Garage Equip Other		0	R-108	0	0
124	395	Laboratory Equipment	30,472	0	R-109	0	30,472
125	395	Laboratory Equipment Other		0	R-110	0	0
126	396	Power Operated Equipment	544	0	R-111	0	544
127	397	Comm Equipment-Non-Tele	36,351	0	R-112	130	36,481
128	397.2	Comm Equipment-Tele		0	R-113	161	161
129	398	Miscellaneous	41,452	0	R-114	36	41,488
130	399	Other Tangible Property		0	R-115	0	0
131		Total General Plant	\$ 328,062	\$ 0		\$ 31,764	\$ 359,826
132		Not Classified	302	0	R-116	0	302
133		Total Depreciation Reserve	\$ 4,112,438	\$ 0		\$ 35,653	\$ 4,148,091

Missouri-American Water Company
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Adjustments To Reserve

Parkville Water

NO ADJUSTMENTS

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

Depreciation Expense

Parkville Water

Line	A/C No. (A)	Plant Title (B)	District Specific Plant (Acctg Sub 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	13	0.00%	0	0	0
4	303	Miscellaneous Intangible	0	0.00%	0	0	0
5		Total Intangible	\$ 13		\$ 0	\$ 0	\$ 0
6		Source of Supply					
7	310	Land & Land Rights	\$ 1,735	0.00%	\$ 0	\$ 0	\$ 0
8	311	Structures & Improvements	18,918	2.45%	463	0	463
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	212,700	1.67%	3,552	0	3,552
12	315	Infiltration Galleries & Tunnels	0	1.67%	0	0	0
13	316	Supply Mains	166,827	1.60%	2,669	0	2,669
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	\$ 400,180		\$ 6,685	\$ 0	\$ 6,685
20		Pumping					
21	320	Land & Land Rights	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
22	321	S & I-Plant	18,382	1.73%	318	0	318
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.	0	2.00%	0	0	0
27	324	Steam Pumping Equipment	0	0.00%	0	0	0
28	325.1	Electric Pumping Equipment	765,768	2.44%	18,685	0	18,685
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	12,817	2.44%	313	0	313
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	81,548	2.44%	1,990	0	1,990
36	328	Other Pumping Equipment	68,949	2.44%	1,682	0	1,682
37		Total Pumping	\$ 947,464		\$ 22,988	\$ 0	\$ 22,988
38		Water Treatment Plant					
39	330	Land & Land Rights	\$ 432	0.00%	\$ 0	\$ 0	\$ 0
40	331	Structures & Improvements	476,166	1.63%	7,762	0	7,762
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-Meramec	0	1.63%	0	0	0
46	332	WT Equip Non-Media	2,389,403	2.78%	66,425	0	66,425
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-Meramec	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	69,579	2.78%	1,934	0	1,934
54		Total Water Treatment Plant	\$ 2,935,580		\$ 76,121	\$ 0	\$ 76,121

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Depreciation Expense

Line	A/C		District Specific Plant (Accr. Sth. 3)	Depreciation Rate	Parkville Water		Corporate Depreciation Distribution	Total District Depreciation
	No.	Plant Title			District Specific Depreciation			
	(A)	(B)	(C)	(D)	(E)		(F)	(G)
55		Transmission & Distribution						
56	340	Land & Land Rights	\$ 35,898	0.00%	\$ 0	\$ 0	\$ 0	\$ 0
57	341	Structures & Improvements	147,896	2.67%	3,949	0	3,949	
58	341.63	S & I-Spec Cross	0	0.00%	0	0	0	
59	342	Distr. Res. & Standpipes	1,050,805	2.25%	23,643	0	23,643	
60	342	Rsvr & Standpipe-Elev	87,707	2.25%	1,973	0	1,973	
61	342	Rsvr & Standpipe-Ground	53,347	2.25%	1,200	0	1,200	
62	343	T & D Mains (Not Classified)	3,500,292	1.50%	52,504	0	52,504	
63	343.1	T & D Mains - 4" & Less	287,636	1.50%	4,315	0	4,315	
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"	3,033,376	1.50%	45,501	0	45,501	
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"	4,859,652	1.50%	72,895	0	72,895	
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	90,562	1.50%	1,358	0	1,358	
82	345	Services	1,693,278	3.08%	52,153	0	52,153	
83	346.1	Meters-Bronze Case	410,519	2.43%	9,976	0	9,976	
84	346.2	Meters-Plastic Case	0	2.43%	0	0	0	
85	346.3	Meters-Other	51,613	2.43%	1,254	0	1,254	
86	346.3	Meters-Remote (ARB's)	0	2.43%	0	0	0	
87	347.1	Meter Install	1,205,754	2.43%	29,300	0	29,300	
88	347.2	Meter Install-Other	0	2.43%	0	0	0	
89	348	Hydrants	1,024,220	1.92%	19,665	0	19,665	
90	349	Other T&D Plant	19,645	2.00%	393	0	393	
91		Total Transmission & Distribution	\$ 17,552,200		\$ 320,079	\$ 0	\$ 320,079	
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	\$ 142	0.00%	\$ 0	\$ 0	\$ 0	
106	390	S&I-Store, Shop & Garage	21,415	2.40%	514	0	514	
107	390.1	S & I-Offices	66,601	2.40%	1,598	0	1,598	
108	390.1	S & I-Leasehold	0	5.00%	0	0	0	

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Depreciation Expense

Parkville Water

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	527,144	2.40%	12,651	0	12,651
111	391	Office Furniture and Equipment	59,131	4.00%	2,365	344	2,709
112	391.2	Computers & Peripheral Equipment	7,514	14.29%	1,074	3,770	4,844
113	391.25	Computer Software	32,299	14.29%	4,616	9,917	14,533
114	391.26	Computer Software Personal	0	14.29%	0	192	192
115	391.3	Data Handling Equipment	217,059	6.67%	14,478	0	14,478
116	391.3	Other Office Equipment	25,812	6.67%	1,722	11	1,732
117	392.11	Trans Equipment-Lt Duty Trucks	38,718	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	15,529	0.00%	0	0	0
120	392.3	Trans Equipment Other	0	0.00%	0	0	0
121	393	Stores Equipment	4,424	2.86%	127	0	127
122	394	Tools, Shop & Garage Equipment	45,226	5.00%	2,261	9	2,271
123	394	Tools, Shop & Garage Equip Other	0	5.00%	0	0	0
124	395	Laboratory Equipment	84,812	4.00%	3,392	0	3,392
125	395	Laboratory Equipment Other	0	4.00%	0	0	0
126	396	Power Operated Equipment	438	6.82%	30	0	30
127	397	Comm Equipment-Non-Tele	47,136	5.00%	2,357	1	2,358
128	397.2	Comm Equipment-Tele	0	6.67%	0	27	27
129	398	Miscellaneous	321,754	5.00%	16,088	6	16,094
130	399	Other Tangible Property	0	5.00%	0	0	0
131		Total General Plant	\$ 1,515,154		\$ 63,273	\$ 14,278	\$ 77,551
132		Total Depreciation Expense	\$ 23,350,591		\$ 489,145	\$ 14,278	\$ 503,423

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Cash Working Capital

Parkville Water

Line	Description (A)	Adjusted Test Year Expenses (B)	Revenue Lag (C)	Expense Lag (D)	Net CWC Lag (E) (C)-(D)	Factor (F) (E)/(365)	Cash Working Capital Requirement (G) (B)*(F)
1	Operation & Maintenance Expense						
2	Base Payroll	\$ 131,272	39.87	13.00	26.87	0.0736	\$ 9,662
3	Payroll Withholdings:						
4	FICA - Employee Portion	17,516	39.87	16.19	23.68	0.0649	1,137
5	Federal Income Taxes Withheld	43,051	39.87	16.19	23.68	0.0649	2,794
6	State Income Taxes Withheld	13,972	39.87	18.19	21.68	0.0594	830
7	401(k)	25,026	39.87	38.82	1.05	0.0029	73
8	EIP	1,935	39.87	38.82	1.05	0.0029	6
9	Fuel & Power	176,947	39.87	37.20	2.67	0.0073	1,292
10	Chemicals	95,716	39.87	39.87	0.00	0.0000	0
11	Materials and Supplies	59,166	39.87	39.87	0.00	0.0000	0
12	Purchased Water	58,223	39.87	42.45	(2.58)	(0.0071)	(413)
13	Management Fees	295,552	39.87	21.41	18.46	0.0506	14,955
14	Group Insurance	50,670	39.87	(7.50)	47.37	0.1298	6,577
15	OPEB's	11,699	39.87	3.41	36.46	0.0999	1,169
16	Pensions	32,909	39.87	17.58	22.29	0.0611	2,011
17	EIP - Employer Match	(441)	39.87	38.82	1.05	0.0029	(1)
18	401(k) - Employer Match	2,142	39.87	38.82	1.05	0.0029	6
19	Insurance Other Than Group	43,850	39.87	42.44	(2.57)	(0.0070)	(307)
20	Uncollectible Accounts	19,395	39.87	39.87	0.00	0.0000	0
21	Rents	1,886	39.87	(9.96)	49.83	0.1365	257
22	Cash Vouchers	152,095	39.87	21.41	18.46	0.0506	7,696
23	Total Operation & Maintenance Expense	\$ 1,232,582					\$ 47,744
24	Taxes Other Than Income						
25	FICA - Employer Portion	17,516	39.87	16.19	23.68	0.0649	\$ 1,137
26	Federal Unemployment	227	39.87	76.38	(36.51)	(0.1000)	(23)
27	State Unemployment	581	39.87	76.38	(36.51)	(0.1000)	(58)
28	Property Taxes	365,462	39.87	182.50	(142.63)	(0.3908)	(142,822)
29	Franchise Tax	5,891	39.87	(77.50)	117.37	0.3216	1,895
30	PSC Assessment	21,190	39.87	(31.63)	71.50	0.1959	4,151
31	Total Taxes Other Than Income	\$ 410,865					\$ (135,720)
32	Other Expenses						
33	Gross Receipts Tax	85,106	23.49	47.37	(23.88)	(0.0654)	(5,566)
34	Sales Tax	17,889	0.00	8.12	(8.12)	(0.0222)	(397)
35	Missouri Primacy Fees	17,156	23.49	243.50	(220.01)	(0.6028)	(10,342)
36	Total Other Expenses	\$ 120,151					\$ (16,305)
37	Cash Working Capital Before Income Tax and Interest Offsets						\$ (104,281)
38	Interest Expense	\$ 329,979	39.87	108.85	(68.98)	(0.1890)	\$ (62,366)
39	Federal Income Tax	\$ 207,933	39.87	37.00	2.87	0.0079	\$ 1,643
40	State Income Tax	\$ 32,675	39.87	58.95	(19.08)	(0.0523)	\$ (1,709)

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Income Statement

Parkville Water

Line	Description (A)	Test Year End Direct Charges (B)	Adjustment		Adjusted Corporate Distribution (E)	Test Year As Adjusted (B)+(C)+(E) (F)
			Amount (C)	No. (D)		
1	Operating Revenues:					
2	Residential Revenue	\$ 2,120,774	\$ 150,171	S-1	\$ 0	\$ 2,270,945
3	Commercial Revenue	644,276	(65,811)	S-2	0	578,465
4	Industrial Revenue	29,926	(8,555)	S-3	0	21,371
5	Private Fire	84,624	0	S-4	0	84,624
6	Public Fire	25	0	S-5	0	25
7	Public Authorities	44,458	2,719	S-6	0	47,177
8	Sales For Resale	158,042	1,249	S-7	0	159,291
9	Other Revenue	35,374	0	S-8	2,406	37,780
10	Total Revenues	\$ 3,117,499	\$ 79,773		\$ 2,406	\$ 3,199,678
11	Operating Expenses:					
12	Operation & Maintenance:					
13	Source of Supply	56,689	3,298	S-9	7	59,995
14	Pumping	106,645	18,723	S-10	(1,928)	123,440
15	Water Treatment	192,103	(11,035)	S-11	18	181,087
16	Transmission & Distribution	149,512	1,798	S-12	0	151,310
17	Customer Accounts	54,941	(7,205)	S-13	55,660	103,396
18	Administrative & General	125,852	65,398	S-14	422,103	613,353
19	Total O & M Expense	\$ 685,742	\$ 70,978		\$ 475,862	\$ 1,232,582
20	Other Operating Expenses:					
21	Depreciation - Plant	329,600	98,051	S-15	14,278	441,929
22	Amortization	0	0	S-16	1,489	1,489
23	Taxes Other Than Income	345,153	37,778	S-17	27,934	410,865
24	Total Other Operating Expense	\$ 674,753	\$ 135,829		\$ 43,701	\$ 854,283
25	Total Operating Expenses	1,360,495	206,807		519,562	2,086,865
26	Net Income Before Income Taxes	\$ 1,757,004	\$ (127,034)		\$ (517,156)	\$ 1,112,814
27	Income Taxes:					
28	Current Income Tax	\$ 0	\$ 168,957	S-18	\$ 102,741	\$ 271,698
29	Deferred Income Tax:					
30	Deferred Income Tax Expense	0	(69,408)	S-19	98,386	28,978
31	ITC Amortization	0	0	S-20	0	0
32	Total Income Taxes	\$ 0	\$ 99,549		\$ 201,127	\$ 300,676
33	Net Operating Income	\$ 1,757,004	\$ (226,583)		\$ (718,283)	\$ 812,138

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Adjustments To Income Statement

		Parkville Water	
Adjmt No.	Description	Adjustment Amount	Total Adjustment
Residential Revenue S-1			\$ 150,171
1	To Normalize and Annualize Revenues (Grissum)	\$ 135,712	
2	To Remove Unbilled Revenues (Grissum)	14,459	
3	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Commercial Revenue S-2			\$ (65,811)
1	To Normalize and Annualize Revenues (Grissum)	\$ (54,962)	
2	To Remove Unbilled Revenues (Grissum)	(10,849)	
3	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Industrial Revenue S-3			\$ (8,555)
1	To Normalize and Annualize Revenues (Grissum)	\$ (8,264)	
2	To Remove Unbilled Revenues (Grissum)	(291)	
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			\$ 2,719
1	To Remove Unbilled Revenues (Grissum)	2,719	
2	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Sales For Resale S-7			\$ 1,249
1	To Normalize and Annualize Revenues (Grissum)	\$ 0	
2	To Remove Unbilled Revenues (Grissum)	1,249	
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			\$ 3,298
1	To Annualize Payroll (Hanneken)	\$ 11	
2	To Normalize Overtime Pay (Hanneken)	4	

Missouri-American Water Company
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Adjustments To Income Statement

		Parkville Water	
Adjmt No	Description	Adjustment Amount	Total Adjustment
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	(133)	
5	To Annualize Purchased Water Expense (Grissum)	3,416	
Pumping S-10			\$ 18,723
1	To Annualize Payroll (Hanneken)	\$ 150	
2	To Normalize Overtime Pay (Hanneken)	61	
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	0	
5	To Annualize Fuel & Power Expense (Grissum)	18,512	
Water Treatment S-11			\$ (11,035)
1	To Annualize Payroll (Hanneken)	\$ 1,722	
2	To Normalize Overtime Pay (Hanneken)	699	
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)	(13,456)	
Transmission & Distribution S-12			\$ 1,798
1	To Annualize Payroll (Hanneken)	\$ 1,279	
2	To Normalize Overtime Pay (Hanneken)	519	
3	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	0	
4	To Annualize Main Breaks Expense (Hagemeyer)	0	
Customer Accounts S-13			\$ (7,205)
1	To Annualize Payroll (Hanneken)	\$ 1,561	
2	To Normalize Overtime Pay (Hanneken)	634	
3	To Annualize Postage Expense (Grissum)	125	
4	To Annualize Uncollectibles Expense (Grissum)	(9,525)	
Administrative & General S-14			\$ 65,398
1	To Annualize Payroll (Hanneken)	\$ 2,082	
2	To Normalize Overtime Pay (Hanneken)	845	

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Adjustments To Income Statement

Adjmt No.	Description	Parkville Water	
		Adjustment Amount	Total Adjustment
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	(3,359)	
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)	8,718	
8	To Annualize Other Post Employment Benefits (Hagemeyer)	8,647	
9	To Annualize Tank Painting Expense (Hagemeyer)	(26,927)	
10	To Annualize Pension Expense (Hagemeyer)	17,285	
11	To Annualize Transportation Leases (Hagemeyer)	1,846	
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)	(4,348)	
16	To Remove Miscellaneous Expense (Began)	0	
17	To Remove Dues and Donations (Began)	(1,885)	
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)	65,142	
23	To Annualize Incentive Compensation Expense (Hanneken)	(2,648)	
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			\$ 98,051
1	To annualize depreciation expense at Staff's proposed rates (Began)	\$ 159,545	

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	Parkville Water	
		Adjustment Amount	Total Adjustment
2	To adjust depreciation expense related to contributions in aid of construction (Began)	(61,483)	
3	To adjust depreciation related to transportation and power operated equipment (Began)	(11)	
Amortization S-16			
1		\$ 0	\$ 0
Taxes Other Than Income S-17			
1	To Annualize Payroll Taxes (Hanneken)	\$ 1,685	
2	To Adjust Payroll Tax Related to Incentive Compensation (Hanneken)	(203)	
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)	36,296	
Current Income Tax S-18			
1	To adjust current income tax expense. (Cassidy)	\$ 168,957	\$ 168,957
Deferred Income Tax Expense S-19			
1	To adjust deferred income tax expense. (Cassidy)	\$ (69,408)	\$ (69,408)
ITC Amortization S-20			
1		\$ 0	\$ 0
2		0	

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

Income Tax Calculation

Line	Description (A)	Test Year (B)	Parkville Water		
			6.26% Return (C)	6.40% Return (D)	6.54% Return (E)
1	Net Operating Income (Acct. Sch. 1)	\$ 812,138	\$ 762,240	\$ 779,287	\$ 796,333
2	Add:				
3	Current Income Tax	271,698	240,608	251,229	261,851
4	Deferred Income Taxes				
5	Deferred Income Tax Expense	28,978	28,978	28,978	28,978
6	ITC Amortization	0	0	0	0
7	Net Income Before Income Tax	\$ 1,112,814	\$ 1,031,825	\$ 1,059,494	\$ 1,087,162
8	Additions to Net Income Before Income Tax:				
9	Book Depreciation	\$ 441,929	\$ 441,929	\$ 441,929	\$ 441,929
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	408	408	408	408
13	Other (Describe)	0	0	0	0
14	Other (Describe)	0	0	0	0
15	Total Additions	\$ 442,337	\$ 442,337	\$ 442,337	\$ 442,337
16	Subtractions to Net Income Before Income Tax:				
17	Interest Expense @ 2.71%	\$ 329,979	\$ 329,979	\$ 329,979	\$ 329,979
18	Tax Straight Line Depreciation	441,929	441,929	441,929	441,929
19	Tax Depreciation in Excess of Straight Line	75,485	75,485	75,485	75,485
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	\$ 847,393	\$ 847,393	\$ 847,393	\$ 847,393
24	Net Taxable Income	\$ 707,757	\$ 626,769	\$ 654,437	\$ 682,106
25	Provision for Federal Income Tax				
26	Net Taxable Income	\$ 707,757	\$ 626,769	\$ 654,437	\$ 682,106
27	Deduct Missouri Income Tax @ 100.00%	36,897	32,675	34,118	35,560
28	Federal Taxable Income	\$ 670,860	\$ 594,094	\$ 620,319	\$ 646,546
29	Federal Income Tax @ 35.00%	\$ 234,801	\$ 207,933	\$ 217,112	\$ 226,291
30	Provision for Missouri Income Tax				
31	Net Taxable Income	\$ 707,757	\$ 626,769	\$ 654,437	\$ 682,106
32	Deduct Federal Income Tax @ 50.00%	117,400	103,966	108,556	113,146
33	Missouri Taxable Income	\$ 590,357	\$ 522,803	\$ 545,881	\$ 568,960
34	Missouri Income Tax @ 6.25%	\$ 36,897	\$ 32,675	\$ 34,118	\$ 35,560
35	Summary of Provision For Income Tax				
36	Federal Income Tax	\$ 234,801	\$ 207,933	\$ 217,112	\$ 226,291
37	State Income Tax	36,897	32,675	34,118	35,560
38	Total Current Income Tax	\$ 271,698	\$ 240,608	\$ 251,229	\$ 261,851