ST. CHARLES

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

Revenue Requirement

			St. Charles		
Line	(A)		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)	$ 38,775,303	$ 38,775,303	$ 38,775,303
2	Rate of Return		6.26%	6.40%	6.54%
3	Net Operating Income Requirement		$ 2,427,334	$ 2,481,619	$ 2,535,905
4	Net Operating Income Available	(From Accounting Schedule 9)	2,732,647	2,732,647	2,732,647
5	Additional Net Operating Income Requirement		$ (305,313)	$ (251,027)	$ (196,742)
6	Income Tax Requirement:	(From Accounting Schedule 11)			
7	Required Current Income Tax		$ 883,480	$ 917,304	$ 951,128
8	Test Year Current Income Tax		1,073,713	1,073,713	1,073,713
9	Additional Current Income Tax Requirement		$ (190,233)	$ (156,409)	$ (122,585)
10	Additional Gross Revenue Requirement Before Allowances		$ (495,546)	$ (407,437)	$ (319,327)
11	Allowance for True-up		$ 230,673	$ 230,673	$ 230,673
12	**Additional Gross Revenue Requirement**		**$ (264,873)**	**$ (176,764)**	**$ (88,654)**
13	Adjusted Revenue at Current Rates	(From Accounting Schedule 9)	$ 9,440,463	$ 9,440,463	$ 9,440,463
14	Total Gross Revenue Requirement		$ 9,175,590	$ 9,263,699	$ 9,351,809

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Rate Base

Line	Description (A)		St. Charles Direct Assigned (B)		Corporate Distribution (C)		Total (D)
1	Plant in Service (From Accounting Schedule 3)	$	74,832,634	$	405,637	$	75,238,271
2	Less:						0
3	Accumulated Depreciation Reserve (From Accounting Schedule 5)		14,771,937		126,732		14,898,669
4	Accumulated Amortization Reserve				0		0
5	Net Plant in Service	$	60,060,697	$	278,904	$	60,339,601
6	Add:						
7	Cash Working Capital (From Accounting Schedule 8)	$	(140,100)	$		$	(140,100)
8	Materials and Supplies		128,860		0		128,860
9	Prepayments				27,813		27,813
10	Deferred OPEB Asset				168,982		168,982
11	Other				0		0
12	Other				0		0
13	Other				0		0
14	Total Additions to Net Plant in Service	$	(11,240)	$	196,795	$	185,555
15	Deduct:						
16	Interest Offset (From Accounting Schedule 8)	$	198,393	$		$	198,393
17	Federal Income Tax Offset (From Accounting Schedule 8)		(6,108)				(6,108)
18	State Income Tax Offset (From Accounting Schedule 8)		6,251				6,251
19	Contributions In Aid of Construction:		13,775,715		0		13,775,715
20	Customer Advances		2,510,715		(137)		2,510,578
21	Customer Deposits				0		0
22	Pre-71 ITC				0		0
23	Deferred Income Taxes				4,860,385		4,860,385
24	Accrued Pension Liability				404,639		404,639
25	Other				0		0
26	Other				0		0
27	Other				0		0
28	Total Deductions to Net Plant in Service	$	16,484,966	$	5,264,887	$	21,749,853
29	**Total Rate Base**	**$**	**43,564,491**	**$**	**(4,789,188)**	**$**	**38,775,303**

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Plant In Service

St. Charles

Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
1		Intangible					
2	301	Organization	$	$ 0	P-1	$ 7,358	$ 7,358
3	302	Franchise & Consents	12,572	0	P-2	0	12,572
4	303	Miscellaneous Intangible		0	P-3	11,520	11,520
5		Total Intangible	$ 12,572	$ 0		$ 18,879	$ 31,451
6		Source of Supply					
7	310	Land & Land Rights	$ 5,308	$ 0	P-4	$ 0	$ 5,308
8	311	Structures & Improvements		0	P-5	0	0
9	312	Collecting & Impounding Res		0	P-6	0	0
10	313	Lake, River & Other Intakes		0	P-7	0	0
11	314	Wells & Springs		0	P-8	0	0
12	315	Infiltration Galleries & Tunnels		0	P-9	0	0
13	316	Supply Mains		0	P-9	0	0
14	316	Supply Mains-North Plant		0	P-10	0	0
15	316	Supply Mains-Central Plant		0	P-11	0	0
16	316	Supply Mains-South Plant		0	P-12	0	0
17	316	Supply Mains-Meramec Plant		0	P-13	0	0
18	317	Other Source of Supply Plant		0	P-14	0	0
19		Total Source of Supply	$ 5,308	$ 0		$ 0	$ 5,308
20		Pumping					
21	320	Land & Land Rights	$ 1,193	$ 0	P-15	$ 0	$ 1,193
22	321	S & I-Plant	1,492,156	0	P-16	0	1,492,156
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.	250,571	0	P-20	0	250,571
27	324	Steam Pumping Equipment		0	P-21	0	0
28	325.1	Electric Pumping Equipment	2,245,914	0	P-22	0	2,245,914
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	72,907	0	P-30	0	72,907
37		Total Pumping	$ 4,062,741	$ 0		$ 0	$ 4,062,741
38		Water Treatment Plant					
39	330	Land & Land Rights	$ 5,372	$ 0	P-31	$ 0	$ 5,372
40	331	Structures & Improvements		0	P-32	0	0
41	331	S & I - North Plant		0	P-33	0	0
42	331	S & I-Central 1 & 2		0	P-34	0	0
43	331	S & I-Central 3		0	P-35	0	0
44	331	S & I-South Plant		0	P-36	0	0
45	331	S & I-Meramac		0	P-37	0	0
46	332	WT Equip Non-Media	16,283	0	P-38	0	16,283
47	332	WT Equip-North Plant		0	P-39	0	0

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Plant In Service

St. Charles

Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
48	332	WT Equip-Central 1 & 2		0	P-40	0	0
49	332	WT Equip-Central 3		0	P-41	0	0
50	332	WT Equip-South Plant		0	P-42	0	0
51	332	WT Equip-Meramac		0	P-43	0	0
52	332	Other P/E Hand Equipment		0	P-44	0	0
53	332.4	Equipment Filter Media		0	P-45	0	0
54		Total Water Treatment Plant	$ 21,655	$ 0		$ 0	$ 21,655
55		Transmission & Distribution					
56	340	Land & Land Rights	$ 314,898	$ 0	P-46	$ 0	$ 314,898
57	341	Structures & Improvements	944,876	0	P-47	0	944,876
58	341.63	S & I-Spec Cross		0	P-48	0	0
59	342	Distr. Res. & Standpipes	1,621,258	0	P-49	0	1,621,258
60	342	Rsvr & Standpipe-Elev	132,216	0	P-50	0	132,216
61	342	Rsvr & Standpipe-Ground		0	P-51	0	0
62	343	T & D Mains (Not Classified)	16,684,163	0	P-52	0	16,684,163
63	343.1	T & D Mains - 4" & Less	533,126	0	P-53	0	533,126
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"	8,346,757	0	P-56	0	8,346,757
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"	16,003,031	0	P-63	0	16,003,031
74	343.3	T & D Mains - 18" & Greater	7,867,745	0	P-64	0	7,867,745
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	292,653	0	P-70	0	292,653
82	345	Services	6,173,406	0	P-71	0	6,173,406
83	346.1	Meters-Bronze Case	1,786,146	0	P-72	0	1,786,146
84	346.2	Meters-Plastic Case		0	P-73	0	0
85	346.3	Meters-Other	191,226	0	P-74	0	191,226
86	346.3	Meters-Remote (ARB's)		0	P-75	0	0
87	347.1	Meter Install	3,581,236	0	P-76	0	3,581,236
88	347.2	Meter Install-Other		0	P-77	0	0
89	348	Hydrants	4,135,109	0	P-78	0	4,135,109
90	349	Other T&D Plant	3,964	0	P-79	0	3,964
91		Total Transmission & Distribution	$ 68,611,810	$ 0		$ 0	$ 68,611,810

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Plant In Service

St. Charles

Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
92		Sewer Plant					
93	351	Structures & Improvements	$	$ 0	P-80	$ 0	$ 0
94	352.1	Collection Sewers Forced		0	P-81	0	0
95	352.2	Collecting Mains		0	P-82	0	0
96	352.2	Collecting Mains Other		0	P-83	0	0
97	353	Service to Customers		0	P-84	0	0
98	363	Electric Pumping Equipment		0	P-85	0	0
99	370.1	Land & Land Rights		0	P-86	0	0
100	372	T&D Equipment		0	P-87	0	0
101	372	T&D Equipment Influent Lift		0	P-88	0	0
102	374	Outfall Sewer Lines		0	P-89	0	0
103		Total Sewer Plant	$ 0	$ 0		$ 0	$ 0
104		General Plant					
105	389	Land & Land Rights	$	$ 0	P-90	$ 0	$ 0
106	390	S&I-Store, Shop & Garage	50,402	0	P-91	0	50,402
107	390.1	S & I-Offices	346,653	0	P-92	0	346,653
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	977	0	P-95	0	977
111	391	Office Furniture and Equipment	82,918	0	P-96	30,591	113,509
112	391.2	Computers & Peripheral Equipment	36,600	0	P-97	93,779	130,379
113	391.25	Computer Software	23,932	0	P-98	246,685	270,617
114	391.26	Computer Software Personal	108,590	0	P-99	4,784	113,374
115	391.3	Data Handling Equipment		0	P-100	0	0
116	391.3	Other Office Equipment		0	P-101	577	577
117	392.11	Trans Equipment-Lt Duty Trucks	146,675	0	P-102	1,645	148,320
118	392.12	Trans Equipment-Hvy Duty Trucks		0	P-103	0	0
119	392.2	Trans Equipment-Autos		0	P-104	6,076	6,076
120	392.3	Trans Equipment Other	860	0	P-105	0	860
121	393	Stores Equipment	907	0	P-106	0	907
122	394	Tools, Shop & Garage Equipment	196,242	0	P-107	671	196,913
123	394	Tools, Shop & Garage Equip Other		0	P-108	0	0
124	395	Laboratory Equipment	5,427	0	P-109	0	5,427
125	395	Laboratory Equipment Other		0	P-110	0	0
126	396	Power Operated Equipment	83,202	0	P-111	0	83,202
127	397	Comm Equipment-Non-Tele	20,654	0	P-112	91	20,745
128	397.2	Comm Equipment-Tele	7,000	0	P-113	1,420	8,420
129	398	Miscellaneous	152,311	0	P-114	439	152,750
130	399	Other Tangible Property	855,198	0	P-115	0	855,198
131		Total General Plant	$ 2,118,548	$ 0		$ 386,758	$ 2,505,306
132		**Total Plant In Service**	**$ 74,832,634**	**$ 0**		**$ 405,637**	**$ 75,238,271**

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Adjustments To Plant In Service

St. Charles

NO ADJUSTMENTS

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

Depreciation Reserve

St. Charles

Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
1		Intangible					
2	301	Organization	$	$ 0	R-1	$ 0	$ 0
3	302	Franchise & Consents		0	R-2	0	0
4	303	Miscellaneous Intangible	306,586	0	R-3	13,823	320,409
5		Total Intangible	$ 306,586	$ 0		$ 13,823	$ 320,409
6		Source of Supply					
7	310	Land & Land Rights	$	$ 0	R-4	$ 0	$ 0
8	311	Structures & Improvements		0	R-5	0	0
9	312	Collecting & Impounding Res		0	R-6	0	0
10	313	Lake, River & Other Intakes		0	R-7	0	0
11	314	Wells & Springs		0	R-8	0	0
12	315	Infiltration Galleries & Tunnels		0	R-9	0	0
13	316	Supply Mains		0	R-9	0	0
14	316	Supply Mains-North Plant		0	R-10	0	0
15	316	Supply Mains-Central Plant		0	R-11	0	0
16	316	Supply Mains-South Plant		0	R-12	0	0
17	316	Supply Mains-Meramec Plant		0	R-13	0	0
18	317	Other Source of Supply Plant		0	R-14	0	0
19		Total Source of Supply	$ 0	$ 0		$ 0	$ 0
20		Pumping					
21	320	Land & Land Rights	$	$ 0	R-15	$ 0	$ 0
22	321	S & I-Plant	279,271	0	R-16	0	279,271
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.	54,779	0	R-20	0	54,779
27	324	Steam Pumping Equipment		0	R-21	0	0
28	325.1	Electric Pumping Equipment	736,139	0	R-22	0	736,139
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	4,854	0	R-30	0	4,854
37		Total Pumping	$ 1,075,043	$ 0		$ 0	$ 1,075,043
38		Water Treatment Plant					
39	330	Land & Land Rights	$	$ 0	R-31	$ 0	$ 0
40	331	Structures & Improvements		0	R-32	0	0
41	331	S & I - North Plant		0	R-33	0	0
42	331	S & I-Central 1 & 2		0	R-34	0	0
43	331	S & I-Central 3		0	R-35	0	0
44	331	S & I-South Plant		0	R-36	0	0
45	331	S & I-Meramac		0	R-37	0	0
46	332	WT Equip Non-Media	4,025	0	R-38	0	4,025
47	332	WT Equip-North Plant		0	R-39	0	0

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Depreciation Reserve

St. Charles

Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
48	332	WT Equip-Central 1 & 2		0	R-40	0	0
49	332	WT Equip-Central 3		0	R-41	0	0
50	332	WT Equip-South Plant		0	R-42	0	0
51	332	WT Equip-Meramac		0	R-43	0	0
52	332	Other P/E Hand Equipment		0	R-44	0	0
53	332.4	Equipment Filter Media		0	R-45	0	0
54		Total Water Treatment Plant	$ 4,025	$ 0		$ 0	$ 4,025
55		Transmission & Distribution					
56	340	Land & Land Rights	$	$ 0	R-46	$ 0	$ 0
57	341	Structures & Improvements	333,678	0	R-47	0	333,678
58	341.63	S & I-Spec Cross		0	R-48	0	0
59	342	Distr. Res. & Standpipes	644,875	0	R-49	0	644,875
60	342	Rsvr & Standpipe-Elev	11,466	0	R-50	0	11,466
61	342	Rsvr & Standpipe-Ground		0	R-51	0	0
62	343	T & D Mains (Not Classified)	6,124,446	0	R-52	0	6,124,446
63	343.1	T & D Mains - 4" & Less	5,998	0	R-53	0	5,998
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"	316,547	0	R-56	0	316,547
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"	662,757	0	R-63	0	662,757
74	343.3	T & D Mains - 18" & Greater	388,598	0	R-64	0	388,598
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	38,272	0	R-70	0	38,272
82	345	Services	2,054,821	0	R-71	0	2,054,821
83	346.1	Meters-Bronze Case	135,212	0	R-72	0	135,212
84	346.2	Meters-Plastic Case		0	R-73	0	0
85	346.3	Meters-Other	203,991	0	R-74	0	203,991
86	346.3	Meters-Remote (ARB's)		0	R-75	0	0
87	347.1	Meter Install	270,927	0	R-76	0	270,927
88	347.2	Meter Install-Other	388,359	0	R-77	0	388,359
89	348	Hydrants	1,215,229	0	R-78	0	1,215,229
90	349	Other T&D Plant	1,240	0	R-79	0	1,240
91		Total Transmission & Distribution	$ 12,796,416	$ 0		$ 0	$ 12,796,416

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Depreciation Reserve

St. Charles

Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
92		Sewer Plant					
93	351.0	Structures & Improvements	$	$ 0	R-80	$ 0	$ 0
94	352.1	Collection Sewers Forced		0	R-81	0	0
95	352.2	Collecting Mains		0	R-82	0	0
96	352.2	Collecting Mains Other		0	R-83	0	0
97	353.0	Service to Customers		0	R-84	0	0
98	363.0	Electric Pumping Equipment		0	R-85	0	0
99	370.1	Land & Land Rights		0	R-86	0	0
100	372	T&D Equipment		0	R-87	0	0
101	372.0	T&D Equipment Influent Lift		0	R-88	0	0
102	374	Outfall Sewer Lines		0	R-89	0	0
103		Total Sewer Plant	$ 0	$ 0		$ 0	$ 0
104		General Plant					
105	389	Land & Land Rights	$	$ 0	R-90	$ 0	$ 0
106	390	S&I-Store, Shop & Garage	2,214	0	R-91	0	2,214
107	390.1	S & I-Offices	130,884	0	R-92	(6,517)	124,367
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	25	0	R-95	0	25
111	391	Office Furniture and Equipment	(8,362)	0	R-96	(894)	(9,256)
112	391.2	Computers & Peripheral Equipment	(1,193)	0	R-97	4,862	3,669
113	391.25	Computer Software	7,379	0	R-98	105,233	112,612
114	391.26	Computer Software Personal	9,943	0	R-99	1,021	10,964
115	391.3	Data Handling Equipment		0	R-100	0	0
116	391.3	Other Office Equipment		0	R-101	362	362
117	392.11	Trans Equipment-Lt Duty Trucks	112,582	0	R-102	2,521	115,103
118	392.12	Trans Equipment-Hvy Duty Trucks		0	R-103	0	0
119	392.2	Trans Equipment-Autos		0	R-104	4,947	4,947
120	392.3	Trans Equipment Other	100	0	R-105	0	100
121	393	Stores Equipment	907	0	R-106	0	907
122	394	Tools, Shop & Garage Equipment	56,050	0	R-107	212	56,262
123	394	Tools, Shop & Garage Equip Other		0	R-108	0	0
124	395	Laboratory Equipment	6,307	0	R-109	0	6,307
125	395	Laboratory Equipment Other		0	R-110	0	0
126	396	Power Operated Equipment	38,264	0	R-111	0	38,264
127	397	Comm Equipment-Non-Tele	4,462	0	R-112	462	4,924
128	397.2	Comm Equipment-Tele	17,872	0	R-113	574	18,446
129	398	Miscellaneous	20,954	0	R-114	126	21,080
130	399	Other Tangible Property	190,483	0	R-115	0	190,483
131		Total General Plant	$ 588,871	$ 0		$ 112,909	$ 701,780
132		Not Classified	996	0	R-116	0	996
133		**Total Depreciation Reserve**	**$ 14,771,937**	**$ 0**		**$ 126,732**	**$ 14,898,669**

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Adjustments To Reserve

St. Charles

NO ADJUSTMENTS

Missouri-American Water Company
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Depreciation Expense

St. Charles

Line	A/C No. (A)	Plant Title (B)	District Specific Plant (Acctg Sch 3) (C)	Depreciation Rate (D)	District Specific Depreciation (E)	Corporate Depreciation Distribution (F)	Total District Depreciation (G)
1		Intangible					
2	301	Organization	$ 0	0.00%	$ 0	$ 0	$ 0
3	302	Franchise & Consents	12,572	0.00%	0	0	0
4	303	Miscellaneous Intangible	0	0.00%	0	0	0
5		Total Intangible	$ 12,572		$ 0	$ 0	$ 0
6		Source of Supply					
7	310	Land & Land Rights	$ 5,308	0.00%	$ 0	$ 0	$ 0
8	311	Structures & Improvements	0	2.45%	0	0	0
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	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	$ 5,308		$ 0	$ 0	$ 0
20		Pumping					
21	320	Land & Land Rights	$ 1,193	0.00%	$ 0	$ 0	$ 0
22	321	S & I-Plant	1,492,156	1.73%	25,814	0	25,814
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.	250,571	2.00%	5,011	0	5,011
27	324	Steam Pumping Equipment	0	0.00%	0	0	0
28	325.1	Electric Pumping Equipment	2,245,914	2.44%	54,800	0	54,800
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	72,907	2.44%	1,779	0	1,779
37		Total Pumping	$ 4,062,741		$ 87,405	$ 0	$ 87,405
38		Water Treatment Plant					
39	330	Land & Land Rights	$ 5,372	0.00%	$ 0	$ 0	$ 0
40	331	Structures & Improvements	0	1.63%	0	0	0
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	16,283	2.78%	453	0	453
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	$ 21,655		$ 453	$ 0	$ 453

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Depreciation Expense

St. Charles

Line	A/C No. (A)	Plant Title (B)		District Specific Plant (Acctg Sch.3) (C)	Depreciation Rate (D)		District Specific Depreciation (E)		Corporate Depreciation Distribution (F)		Total District Depreciation (G)
55		Transmission & Distribution									
56	340	Land & Land Rights	$	314,898	0.00%	$	0	$	0	$	0
57	341	Structures & Improvements		944,876	2.67%		25,228		0		25,228
58	341.63	S & I-Spec Cross		0	0.00%		0		0		0
59	342	Distr. Res. & Standpipes		1,621,258	2.25%		36,478		0		36,478
60	342	Rsvr & Standpipe-Elev		132,216	2.25%		2,975		0		2,975
61	342	Rsvr & Standpipe-Ground		0	2.25%		0		0		0
62	343	T & D Mains (Not Classified)		16,684,163	1.50%		250,262		0		250,262
63	343.1	T & D Mains - 4" & Less		533,126	1.50%		7,997		0		7,997
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"		8,346,757	1.50%		125,201		0		125,201
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"		16,003,031	1.50%		240,045		0		240,045
74	343.3	T & D Mains - 18" & Greater		7,867,745	1.50%		118,016		0		118,016
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		292,653	1.50%		4,390		0		4,390
82	345	Services		6,173,406	3.08%		190,141		0		190,141
83	346.1	Meters-Bronze Case		1,786,146	2.43%		43,403		0		43,403
84	346.2	Meters-Plastic Case		0	2.43%		0		0		0
85	346.3	Meters-Other		191,226	2.43%		4,647		0		4,647
86	346.3	Meters-Remote (ARB's)		0	2.43%		0		0		0
87	347.1	Meter Install		3,581,236	2.43%		87,024		0		87,024
88	347.2	Meter Install-Other		0	2.43%		0		0		0
89	348	Hydrants		4,135,109	1.92%		79,394		0		79,394
90	349	Other T&D Plant		3,964	2.00%		79		0		79
91		Total Transmission & Distribution	$	68,611,810		$	1,215,282	$	0	$	1,215,282
92		Sewer Plant									
93	351.0	Structures & Improvements	$	0	0.00%	$	0	$	0	$	0
94	352.1	Collection Sewers Forced		0	0.00%		0		0		0
95	352.2	Collecting Mains		0	0.00%		0		0		0
96	352.2	Collecting Mains Other		0	0.00%		0		0		0
97	353.0	Service to Customers		0	0.00%		0		0		0
98	363.0	Electric Pumping Equipment		0	0.00%		0		0		0
99	370.1	Land & Land Rights		0	0.00%		0		0		0
100	372	T&D Equipment		0	0.00%		0		0		0
101	372.0	T&D Equipment Influent Lift		0	0.00%		0		0		0
102	374	Outfall Sewer Lines		0	0.00%		0		0		0
103		Total Sewer Plant	$	0		$	0	$	0	$	0
104		General Plant									
105	389	Land & Land Rights	$	0	0.00%	$	0	$	0	$	0
106	390	S&I-Store, Shop & Garage		50,402	2.40%		1,210		0		1,210
107	390.1	S & I-Offices		346,653	2.40%		8,320		0		8,320
108	390.1	S & I-Leasehold		0	5.00%		0		0		0

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Depreciation Expense

St. Charles

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	977	2.40%	23	0	23
111	391	Office Furniture and Equipment	82,918	4.00%	3,317	1,224	4,540
112	391.2	Computers & Peripheral Equipment	36,600	14.29%	5,230	13,401	18,631
113	391.25	Computer Software	23,932	14.29%	3,420	35,251	38,671
114	391.26	Computer Software Personal	108,590	14.29%	15,518	684	16,201
115	391.3	Data Handling Equipment	0	6.67%	0	0	0
116	391.3	Other Office Equipment	0	6.67%	0	38	38
117	392.11	Trans Equipment-Lt Duty Trucks	146,675	0.00%	0	0	0
118	392.12	Trans Equipment-Hvy Duty Trucks	0	8.33%	0	0	0
119	392.2	Trans Equipment-Autos	0	0.00%	0	0	0
120	392.3	Trans Equipment Other	860	0.00%	0	0	0
121	393	Stores Equipment	907	2.86%	26	0	26
122	394	Tools, Shop & Garage Equipment	196,242	5.00%	9,812	34	9,846
123	394	Tools, Shop & Garage Equip Other	0	5.00%	0	0	0
124	395	Laboratory Equipment	5,427	4.00%	217	0	217
125	395	Laboratory Equipment Other	0	4.00%	0	0	0
126	396	Power Operated Equipment	83,202	6.82%	5,674	0	5,674
127	397	Comm Equipment-Non-Tele	20,654	5.00%	1,033	5	1,037
128	397.2	Comm Equipment-Tele	7,000	6.67%	467	95	562
129	398	Miscellaneous	152,311	5.00%	7,616	22	7,638
130	399	Other Tangible Property	855,198	5.00%	42,760	0	42,760
131		Total General Plant	$ 2,118,548		$ 104,642	$ 50,753	$ 155,394
132		**Total Depreciation Expense**	**$ 74,832,634**		**$ 1,407,781**	**$ 50,753**	**$ 1,458,534**

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Cash Working Capital

St. Charles

Line	Description (A)	Adjusted Test Year Expenses (B)	Revenue Lag (C)	Expense Lag (D)	Net CWC Lag [(C)-(D)] (E)	Factor [(E)/365] (F)	Cash Working Capital Requirement [(B)x(F)] (G)
1	Operation & Maintenance Expense						
2	Base Payroll	$ 465,363	39.92	13.00	26.92	0.0738	$ 34,344
3	Payroll Withholdings:						
4	FICA - Employee Portion	64,324	39.92	16.19	23.73	0.0650	4,181
5	Federal Income Taxes Withheld	152,618	39.92	16.19	23.73	0.0650	9,920
6	State Income Taxes Withheld	49,532	39.92	18.19	21.73	0.0595	2,947
7	401(k)	88,717	39.92	38.82	1.10	0.0030	266
8	EIP	6,860	39.92	38.82	1.10	0.0030	21
9	Fuel & Power	28,085	39.92	37.20	2.72	0.0075	211
10	Chemicals	0	39.92	39.92	0.00	0.0000	0
11	Materials and Supplies	64,055	39.92	39.92	0.00	0.0000	0
12	Purchased Water	653,202	39.92	42.45	(2.53)	(0.0069)	(4,507)
13	Management Fees	922,850	39.92	21.41	18.51	0.0507	46,789
14	Group Insurance	217,567	39.92	(7.50)	47.42	0.1299	28,262
15	OPEB's	41,575	39.92	3.41	36.51	0.1000	4,157
16	Pensions	116,986	39.92	17.58	22.34	0.0612	7,160
17	EIP - Employer Match	(1,508)	39.92	38.82	1.10	0.0030	(5)
18	401(k) - Employer Match	13,945	39.92	38.82	1.10	0.0030	42
19	Insurance Other Than Group	159,963	39.92	42.44	(2.52)	(0.0069)	(1,104)
20	Uncollectible Accounts	59,142	39.92	39.92	0.00	0.0000	0
21	Rents	8,176	39.92	(9.96)	49.88	0.1367	1,118
22	Cash Vouchers	521,321	39.92	21.41	18.51	0.0507	26,431
23	Total Operation & Maintenance Expense	$ 3,632,772					$ 160,233
24	Taxes Other Than Income						
25	FICA - Employer Portion	64,324	39.92	16.19	23.73	0.0650	$ 4,181
26	Federal Unemployment	1,045	39.92	76.38	(36.46)	(0.0999)	(104)
27	State Unemployment	2,714	39.92	76.38	(36.46)	(0.0999)	(271)
28	Property Taxes	716,722	39.92	182.50	(142.58)	(0.3906)	(279,952)
29	Franchise Tax	18,402	39.92	(77.50)	117.42	0.3217	5,920
30	PSC Assessment	62,519	39.92	(31.63)	71.55	0.1960	12,254
31	Total Taxes Other Than Income	$ 865,726					$ (257,972)
32	Other Expenses						
33	Gross Receipts Tax	47,570	23.16	47.37	(24.21)	(0.0663)	(3,154)
34	Sales Tax	55,260	0.00	8.12	(8.12)	(0.0222)	(1,227)
35	Missouri Primacy Fees	62,912	23.16	243.50	(220.34)	(0.6037)	(37,980)
36	Total Other Expenses	$ 165,742					$ (42,361)
37	**Cash Working Capital Before Income Tax and Interest Offsets**						**$ (140,100)**
38	Interest Expense	$ 1,050,811	39.92	108.85	(68.93)	(0.1888)	$ (198,393)
39	Federal Income Tax	$ 763,502	39.92	37.00	2.92	0.0080	$ 6,108
40	State Income Tax	$ 119,979	39.92	58.95	(19.03)	(0.0521)	$ (6,251)

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Income Statement

St. Charles

Line	Description (A)		Test Year End Direct Charges (B)		Adjustment Amount (C)	Adjustment No. (D)		Adjusted Corporate Distribution (E)		Test Year As Adjusted [(B)+(C)+(E)] (F)
1	Operating Revenues:									
2	Residential Revenue	$	7,732,500	$	162,945	S-1	$	0	$	7,895,445
3	Commercial Revenue		909,499		41,529	S-2		2		951,030
4	Industrial Revenue		2,577		(150)	S-3		0		2,427
5	Private Fire		133,318		0	S-4		0		133,318
6	Public Fire		0		0	S-5		0		0
7	Public Authorities		165,921		0	S-6		0		165,921
8	Sales For Resale		20,977		0	S-7		0		20,977
9	Other Revenue		258,496		0	S-8		12,848		271,344
10	Total Revenues	$	9,223,288	$	204,324		$	12,851	$	9,440,463
11	Operating Expenses:									
12	Operation & Maintenance:									
13	Source of Supply		3,157		653,228	S-9		39		656,425
14	Pumping		90,532		7,925	S-10		(10,294)		88,163
15	Water Treatment		191		0	S-11		0		191
16	Transmission & Distribution		421,953		44,716	S-12		1		466,670
17	Customer Accounts		262,186		(59,567)	S-13		297,213		499,832
18	Administrative & General		247,074		301,726	S-14		1,372,692		1,921,491
19	Total O & M Expense	$	1,025,093	$	948,028		$	1,659,651	$	3,632,772
20	Other Operating Expenses:									
21	Depreciation - Plant		1,003,365		101,093	S-15		50,753		1,155,211
22	Amortization		0		0	S-16		5,291		5,291
23	Taxes Other Than Income		752,964		28,807	S-17		83,955		865,726
24	Total Other Operating Expense	$	1,756,329	$	129,900		$	139,999	$	2,026,228
25	Total Operating Expenses		2,781,422		1,077,928			1,799,650		5,659,000
26	Net Income Before Income Taxes	$	6,441,866	$	(873,604)		$	(1,786,800)	$	3,781,463
27	Income Taxes:									
28	Current Income Tax	$	0	$	667,694	S-18	$	406,019	$	1,073,713
29	Deferred Income Tax:									
30	Deferred Income Tax Expense		0		59,635	S-19		(84,532)		(24,897)
31	ITC Amortization		0		0	S-20		0		0
32	Total Income Taxes	$	0	$	727,329		$	321,486	$	1,048,816
33	**Net Operating Income**	**$**	**6,441,866**	**$**	**(1,600,933)**		**$**	**(2,108,286)**	**$**	**2,732,647**

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Adjustments To Income Statement

St. Charles

Adjmt No.	Description		Adjustment Amount	Total Adjustment
Residential Revenue		S-1		$ 162,945
1	To Normalize and Annualize Revenues (Grissum)		$ 12,363	
2	To Remove Unbilled Revenues (Grissum)		150,582	
3	To Remove ISRS and Property Tax Surcharges (Grissum)		0	
Commercial Revenue		S-2		$ 41,529
1	To Normalize and Annualize Revenues (Grissum)		$ 34,611	
2	To Remove Unbilled Revenues (Grissum)		6,918	
3	To Remove ISRS and Property Tax Surcharges (Grissum)		0	
Industrial Revenue		S-3		$ (150)
1	To Normalize and Annualize Revenues (Grissum)		$ 0	
2	To Remove Unbilled Revenues (Grissum)		(150)	
Private Fire		S-4		$ 0
1	To Remove Unbilled Revenues (Grissum)		0	
Public Fire		S-5	0	$ 0
1	To Remove ISRS and Property Tax Surcharges (Grissum)		0	
Public Authorities		S-6		$ 0
1	To Remove Unbilled Revenues (Grissum)		0	
2	To Remove ISRS and Property Tax Surcharges (Grissum)		0	
Sales For Resale		S-7		$ 0
1	To Normalize and Annualize Revenues (Grissum)		$ 0	
2	To Remove Unbilled Revenues (Grissum)		0	
3	To Remove ISRS and Property Tax Surcharges (Grissum)		0	
Other Revenue		S-8		$ 0
1	To Include Compensation for MAWC Services Provided by AWR (Cassidy)		0	
Source of Supply		S-9		$ 653,228
1	To Annualize Payroll (Hanneken)		$ 30	
2	To Normalize Overtime Pay (Hanneken)		(4)	

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Adjustments To Income Statement

Adjmt No	Description	St. Charles 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)	653,202	
Pumping	S-10		$ 7,925
1	To Annualize Payroll (Hanneken)	$ 7,968	
2	To Normalize Overtime Pay (Hanneken)	(1,093)	
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	0	
5	To Annualize Fuel & Power Expense (Grissum)	1,050	
Water Treatment	S-11		$ 0
1	To Annualize Payroll (Hanneken)	$ 0	
2	To Normalize Overtime Pay (Hanneken)	0	
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	0	
5	To Annualize Waste Disposal Expense (Hagemeyer)	0	
6	To Annualize Chemicals Expense (Grissum)	0	
Transmission & Distribution	S-12		$ 44,716
1	To Annualize Payroll (Hanneken)	$ 53,579	
2	To Normalize Overtime Pay (Hanneken)	(7,348)	
3	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	(1,516)	
4	To Annualize Main Breaks Expense (Hagemeyer)	0	
Customer Accounts	S-13		$ (59,567)
1	To Annualize Payroll (Hanneken)	$ 37,853	
2	To Normalize Overtime Pay (Hanneken)	(5,191)	
3	To Annualize Postage Expense (Grissum)	3,072	
4	To Annualize Uncollectibles Expense (Grissum)	(95,301)	
Administrative & General	S-14		$ 301,726
1	To Annualize Payroll (Hanneken)	$ 6,925	
2	To Normalize Overtime Pay (Hanneken)	(950)	

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Adjustments To Income Statement

St. Charles

Adjmt No.	Description	Adjustment Amount	Total Adjustment
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	1,273	
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)	22,141	
8	To Annualize Other Post Employment Benefits (Hagemeyer)	22,729	
9	To Annualize Tank Painting Expense (Hagemeyer)	(75,587)	
10	To Annualize Pension Expense (Hagemeyer)	46,191	
11	To Annualize Transportation Leases (Hagemeyer)	26,481	
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)	(1,398)	
16	To Remove Miscellaneous Expense (Began)	0	
17	To Remove Dues and Donations (Began)	(5,940)	
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)	262,590	
23	To Annualize Incentive Compensation Expense (Hanneken)	(2,730)	
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		$ 101,093
1	To annualize depreciation expense at Staff's proposed rates (Began)	$ 404,416	

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Adjustments To Income Statement

St. Charles

Adjmt No.	Description		Adjustment Amount		Total Adjustment
2	To adjust depreciation expense related to contributions in aid of construction (Began)		(302,087)		
3	To adjust depreciation related to transportation and power operated equipment (Began)		(1,236)		
Amortization	S-16			$	0
1		$	0		
Taxes Other Than Income	S-17			$	28,807
1	To Annualize Payroll Taxes (Hanneken)	$	9,877		
2	To Adjust Payroll Tax Related to Incentive Compensation (Hanneken)		(209)		
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)		19,139		
Current Income Tax	S-18			$	667,695
1	To adjust current income tax expense. (Cassidy)	$	667,695		
Deferred Income Tax Expense	S-19			$	59,635
1	To adjust deferred income tax expense. (Cassidy)	$	59,635		
ITC Amortization	S-20			$	0
1		$	0		
2			0		

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

Income Tax Calculation

					St. Charles		
Line	Description (A)			Test Year (B)	6.26% Return (C)	6.40% Return (D)	6.54% Return (E)
1	Net Operating Income (Acct. Sch. 1)			$ 2,732,646	$ 2,427,334	$ 2,481,619	$ 2,535,905
2	Add:						
3	Current Income Tax			1,073,713	883,480	917,304	951,128
4	Deferred Income Taxes						
5	Deferred Income Tax Expense			(24,897)	(24,897)	(24,897)	(24,897)
6	ITC Amortization			0	0	0	0
7	Net Income Before Income Tax			$ 3,781,462	$ 3,285,917	$ 3,374,026	$ 3,462,136
8	Addditions to Net Income Before Income Tax:						
9	Book Depreciation			$ 1,155,211	$ 1,155,211	$ 1,155,211	$ 1,155,211
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			1,449	1,449	1,449	1,449
13	Other (Describe)			0	0	0	0
14	Other (Describe)			0	0	0	0
15	Total Additions			$ 1,156,660	$ 1,156,660	$ 1,156,660	$ 1,156,660
16	Subtractions to Net Income Before Income Tax:						
17	Interest Expense	@	2.71%	$ 1,050,811	$ 1,050,811	$ 1,050,811	$ 1,050,811
18	Tax Straight Line Depreciation			1,155,211	1,155,211	1,155,211	1,155,211
19	Tax Depreciation in Excess of Straight Line			(64,856)	(64,856)	(64,856)	(64,856)
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			$ 2,141,165	$ 2,141,165	$ 2,141,165	$ 2,141,165
24	Net Taxable Income			$ 2,796,957	$ 2,301,412	$ 2,389,521	$ 2,477,631
25	Provision for Federal Income Tax						
26	Net Taxable Income			$ 2,796,957	$ 2,301,412	$ 2,389,521	$ 2,477,631
27	Deduct Missouri Income Tax	@	100.00%	145,813	119,979	124,572	129,166
28	Federal Taxable Income			$ 2,651,144	$ 2,181,433	$ 2,264,949	$ 2,348,465
29	Federal Income Tax	@	35.00%	$ 927,900	$ 763,502	$ 792,732	$ 821,963
30	Provision for Missouri Income Tax						
31	Net Taxable Income			$ 2,796,957	$ 2,301,412	$ 2,389,521	$ 2,477,631
32	Deduct Federal Income Tax	@	50.00%	463,950	381,751	396,366	410,981
33	Missouri Taxable Income			$ 2,333,007	$ 1,919,661	$ 1,993,155	$ 2,066,650
34	Missouri Income Tax	@	6.25%	$ 145,813	$ 119,979	$ 124,572	$ 129,166
35	Summary of Provision For Income Tax						
36	Federal Income Tax			$ 927,900	$ 763,502	$ 792,732	$ 821,963
37	State Income Tax			145,813	119,979	124,572	129,166
38	**Total Current Income Tax**			**$ 1,073,713**	**$ 883,480**	**$ 917,304**	**$ 951,128**

ST. JOSEPH

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

Revenue Requirement

			St. Joseph		
Line	(A)		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)	$ 80,250,069	$ 80,250,069	$ 80,250,069
2	Rate of Return		6.26%	6.40%	6.54%
3	Net Operating Income Requirement		$ 5,023,654	$ 5,136,004	$ 5,248,355
4	Net Operating Income Available	(From Accounting Schedule 9)	3,314,665	3,314,665	3,314,665
5	Additional Net Operating Income Requirement		$ 1,708,990	$ 1,821,340	$ 1,933,690
6	Income Tax Requirement:	(From Accounting Schedule 11)			
7	Required Current Income Tax		$ 1,498,298	$ 1,568,301	$ 1,638,303
8	Test Year Current Income Tax		433,466	433,466	433,466
9	Additional Current Income Tax Requirement		$ 1,064,832	$ 1,134,835	$ 1,204,837
10	Additional Gross Revenue Requirement Before Allowances		$ 2,773,821	$ 2,956,174	$ 3,138,527
11	Allowance for True-up		$ 292,000	$ 292,000	$ 292,000
12	**Additional Gross Revenue Requirement**		**$ 3,065,821**	**$ 3,248,174**	**$ 3,430,527**
13	Adjusted Revenue at Current Rates	(From Accounting Schedule 9)	$ 15,434,972	$ 15,434,972	$ 15,434,972
14	Total Gross Revenue Requirement		$ 18,500,793	$ 18,683,146	$ 18,865,499

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Rate Base

			St. Joseph	
Line	Description (A)	Direct Assigned (B)	Corporate Distribution (C)	Total (D)
1	Plant in Service (From Accounting Schedule 3)	$ 112,258,233	$ 811,126	$ 113,069,359
2	Less:			0
3	Accumulated Depreciation Reserve (From Accounting Schedule 5)	19,051,756	253,419	19,305,175
4	Accumulated Amortization Reserve		0	0
5	Net Plant in Service	$ 93,206,477	$ 557,707	$ 93,764,184
6	Add:			
7	Cash Working Capital (From Accounting Schedule 8)	$ (74,423)	$	$ (74,423)
8	Materials and Supplies	206,757	1,980	208,737
9	Prepayments		55,616	55,616
10	Deferred OPEB Asset		337,902	337,902
11	Other		0	0
12	Other		0	0
13	Other		0	0
14	Total Additions to Net Plant in Service	$ 132,334	$ 395,497	$ 527,831
15	Deduct:			
16	Interest Offset (From Accounting Schedule 8)	$ 421,037	$	$ 421,037
17	Federal Income Tax Offset (From Accounting Schedule 8)	(4,143)		(4,143)
18	State Income Tax Offset (From Accounting Schedule 8)	11,578		11,578
19	Contributions In Aid of Construction:	3,087,380	0	3,087,380
20	Customer Advances	2,208,612	(120)	2,208,492
21	Customer Deposits		0	0
22	Pre-71 ITC	36,742	(11,790)	24,952
23	Deferred Income Taxes		7,483,519	7,483,519
24	Accrued Pension Liability		809,131	809,131
25	Other		0	0
26	Other		0	0
27	Other		0	0
28	Total Deductions to Net Plant in Service	$ 5,761,206	$ 8,280,740	$ 14,041,946
29	**Total Rate Base**	**$ 87,577,605**	**$ (7,327,536)**	**$ 80,250,069**

Missouri-American Water Company
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Plant In Service

St. Joseph

Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
1		Intangible					
2	301	Organization	$	$ 0	P-1	$ 14,714	$ 14,714
3	302	Franchise & Consents		0	P-2	0	0
4	303	Miscellaneous Intangible		0	P-3	23,036	23,036
5		Total Intangible	$ 0	$ 0		$ 37,750	$ 37,750
6		Source of Supply					
7	310	Land & Land Rights	$ 1,414,424	$ 0	P-4	$ 0	$ 1,414,424
8	311	Structures & Improvements	2,095,522	0	P-5	0	2,095,522
9	312	Collecting & Impounding Res		0	P-6	0	0
10	313	Lake, River & Other Intakes	6,326	0	P-7	0	6,326
11	314	Wells & Springs	35,119	0	P-8	0	35,119
12	315	Infiltration Galleries & Tunnels		0	P-9	0	0
13	316	Supply Mains	9,312,362	0	P-9	0	9,312,362
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	$ 12,863,753	$ 0		$ 0	$ 12,863,753
20		Pumping					
21	320	Land & Land Rights	$ 8,921	$ 0	P-15	$ 0	$ 8,921
22	321	S & I-Plant	4,602,503	0	P-16	0	4,602,503
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	4,872,443	0	P-22	0	4,872,443
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	2,618	0	P-30	0	2,618
37		Total Pumping	$ 9,486,485	$ 0		$ 0	$ 9,486,485
38		Water Treatment Plant					
39	330	Land & Land Rights	$	$ 0	P-31	$ 0	$ 0
40	331	Structures & Improvements	23,430,949	0	P-32	0	23,430,949
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	20,410,506	0	P-38	0	20,410,506
47	332	WT Equip-North Plant		0	P-39	0	0

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Plant In Service

St. Joseph

Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
48	332	WT Equip-Central 1 & 2		0	P-40	0	0
49	332	WT Equip-Central 3		0	P-41	0	0
50	332	WT Equip-South Plant		0	P-42	0	0
51	332	WT Equip-Meramac		0	P-43	0	0
52	332	Other P/E Hand Equipment	1,449,357	0	P-44	0	1,449,357
53	332.4	Equipment Filter Media	11,838	0	P-45	0	11,838
54		Total Water Treatment Plant	$ 45,302,650	$ 0		$ 0	$ 45,302,650
55		Transmission & Distribution					
56	340	Land & Land Rights	$ 85,196	$ 0	P-46	$ 0	$ 85,196
57	341	Structures & Improvements	400,459	0	P-47	0	400,459
58	341.63	S & I-Spec Cross		0	P-48	0	0
59	342	Distr. Res. & Standpipes	1,539,155	0	P-49	0	1,539,155
60	342	Rsvr & Standpipe-Elev	311,060	0	P-50	0	311,060
61	342	Rsvr & Standpipe-Ground		0	P-51	0	0
62	343	T & D Mains (Not Classified)		0	P-52	0	0
63	343.1	T & D Mains - 4" & Less	864,378	0	P-53	0	864,378
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"	9,915,512	0	P-56	0	9,915,512
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"	10,932,808	0	P-63	0	10,932,808
74	343.3	T & D Mains - 18" & Greater	4,860,162	0	P-64	0	4,860,162
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	3,073,814	0	P-71	0	3,073,814
83	346.1	Meters-Bronze Case	2,156,291	0	P-72	0	2,156,291
84	346.2	Meters-Plastic Case	80,479	0	P-73	0	80,479
85	346.3	Meters-Other	274,621	0	P-74	0	274,621
86	346.3	Meters-Remote (ARB's)		0	P-75	0	0
87	347.1	Meter Install	3,042,351	0	P-76	0	3,042,351
88	347.2	Meter Install-Other		0	P-77	0	0
89	348	Hydrants	2,612,106	0	P-78	0	2,612,106
90	349	Other T&D Plant		0	P-79	0	0
91		Total Transmission & Distribution	$ 40,148,392	$ 0		$ 0	$ 40,148,392

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Plant In Service

St. Joseph

Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
92		Sewer Plant					
93	351	Structures & Improvements	$	$ 0	P-80	$ 0	$ 0
94	352.1	Collection Sewers Forced		0	P-81	0	0
95	352.2	Collecting Mains		0	P-82	0	0
96	352.2	Collecting Mains Other		0	P-83	0	0
97	353	Service to Customers		0	P-84	0	0
98	363	Electric Pumping Equipment		0	P-85	0	0
99	370.1	Land & Land Rights		0	P-86	0	0
100	372	T&D Equipment		0	P-87	0	0
101	372	T&D Equipment Influent Lift		0	P-88	0	0
102	374	Outfall Sewer Lines		0	P-89	0	0
103		Total Sewer Plant	$ 0	$ 0		$ 0	$ 0
104		General Plant					
105	389	Land & Land Rights	$ 8,112	$ 0	P-90	$ 0	$ 8,112
106	390	S&I-Store, Shop & Garage	204,591	0	P-91	0	204,591
107	390.1	S & I-Offices	0	0	P-92	0	0
108	390.1	S & I-Leasehold		0	P-93	0	0
109	390.1	S & I-Leasehold - SCADA		0	P-94	0	0
110	390.3	S&I-Misc	1,668,281	0	P-95	0	1,668,281
111	391	Office Furniture and Equipment	214,005	0	P-96	61,171	275,176
112	391.2	Computers & Peripheral Equipment	81,803	0	P-97	187,524	269,327
113	391.25	Computer Software	153,013	0	P-98	493,281	646,294
114	391.26	Computer Software Personal	22,221	0	P-99	9,565	31,786
115	391.3	Data Handling Equipment	38,458	0	P-100	0	38,458
116	391.3	Other Office Equipment	191,225	0	P-101	1,153	192,378
117	392.11	Trans Equipment-Lt Duty Trucks	211,230	0	P-102	3,289	214,519
118	392.12	Trans Equipment-Hvy Duty Trucks	0	0	P-103	0	0
119	392.2	Trans Equipment-Autos	32,766	0	P-104	12,150	44,916
120	392.3	Trans Equipment Other	7,745	0	P-105	0	7,745
121	393	Stores Equipment	174,309	0	P-106	0	174,309
122	394	Tools, Shop & Garage Equipment	760,140	0	P-107	1,342	761,482
123	394	Tools, Shop & Garage Equip Other		0	P-108	0	0
124	395	Laboratory Equipment	345,834	0	P-109	0	345,834
125	395	Laboratory Equipment Other		0	P-110	0	0
126	396	Power Operated Equipment	148,170	0	P-111	0	148,170
127	397	Comm Equipment-Non-Tele	63,117	0	P-112	182	63,299
128	397.2	Comm Equipment-Tele	27,901	0	P-113	2,840	30,741
129	398	Miscellaneous	104,032	0	P-114	879	104,911
130	399	Other Tangible Property		0	P-115	0	0
131		Total General Plant	$ 4,456,953	$ 0		$ 773,375	$ 5,230,328
132		**Total Plant In Service**	**$ 112,258,233**	**$ 0**		**$ 811,126**	**$ 113,069,359**

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Adjustments To Plant In Service

St. Joseph

NO ADJUSTMENTS

Missouri-American Water Company
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Depreciation Reserve

St. Joseph

Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
1		Intangible					
2	301	Organization	$	$ 0	R-1	$ 0	$ 0
3	302	Franchise & Consents		0	R-2	0	0
4	303	Miscellaneous Intangible		0	R-3	27,642	27,642
5		Total Intangible	$ 0	$ 0		$ 27,642	$ 27,642
6		Source of Supply					
7	310	Land & Land Rights	$	$ 0	R-4	$ 0	$ 0
8	311	Structures & Improvements	145,457	0	R-5	0	145,457
9	312	Collecting & Impounding Res		0	R-6	0	0
10	313	Lake, River & Other Intakes	(679,621)	0	R-7	0	(679,621)
11	314	Wells & Springs	(29,723)	0	R-8	0	(29,723)
12	315	Infiltration Galleries & Tunnels		0	R-9	0	0
13	316	Supply Mains	901,429	0	R-9	0	901,429
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	$ 337,542	$ 0		$ 0	$ 337,542
20		Pumping					
21	320	Land & Land Rights	$	$ 0	R-15	$ 0	$ 0
22	321	S & I-Plant	225,665	0	R-16	0	225,665
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	655,925	0	R-22	0	655,925
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	$ 881,590	$ 0		$ 0	$ 881,590
38		Water Treatment Plant					
39	330	Land & Land Rights	$	$ 0	R-31	$ 0	$ 0
40	331	Structures & Improvements	3,206,873	0	R-32	0	3,206,873
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	4,473,118	0	R-38	0	4,473,118
47	332	WT Equip-North Plant		0	R-39	0	0

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Depreciation Reserve

St. Joseph

Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
48	332	WT Equip-Central 1 & 2		0	R-40	0	0
49	332	WT Equip-Central 3		0	R-41	0	0
50	332	WT Equip-South Plant		0	R-42	0	0
51	332	WT Equip-Meramac		0	R-43	0	0
52	332	Other P/E Hand Equipment	79,020	0	R-44	0	79,020
53	332.4	Equipment Filter Media		0	R-45	0	0
54		Total Water Treatment Plant	$ 7,759,011	$ 0		$ 0	$ 7,759,011
55		Transmission & Distribution					
56	340	Land & Land Rights	$ (741,641)	$ 0	R-46	$ 0	$ (741,641)
57	341	Structures & Improvements	34,405	0	R-47	0	34,405
58	341.63	S & I-Spec Cross		0	R-48	0	0
59	342	Distr. Res. & Standpipes	840,727	0	R-49	0	840,727
60	342	Rsvr & Standpipe-Elev	22,743	0	R-50	0	22,743
61	342	Rsvr & Standpipe-Ground		0	R-51	0	0
62	343	T & D Mains (Not Classified)	4,286,510	0	R-52	0	4,286,510
63	343.1	T & D Mains - 4" & Less	(38,980)	0	R-53	0	(38,980)
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"	400,432	0	R-56	0	400,432
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"	489,271	0	R-63	0	489,271
74	343.3	T & D Mains - 18" & Greater	258,524	0	R-64	0	258,524
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	281,862	0	R-71	0	281,862
83	346.1	Meters-Bronze Case	(26,365)	0	R-72	0	(26,365)
84	346.2	Meters-Plastic Case	10,064	0	R-73	0	10,064
85	346.3	Meters-Other	1,062,364	0	R-74	0	1,062,364
86	346.3	Meters-Remote (ARB's)		0	R-75	0	0
87	347.1	Meter Install	807,977	0	R-76	0	807,977
88	347.2	Meter Install-Other		0	R-77	0	0
89	348	Hydrants	911,569	0	R-78	0	911,569
90	349	Other T&D Plant		0	R-79	0	0
91		Total Transmission & Distribution	$ 8,599,462	$ 0		$ 0	$ 8,599,462

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Depreciation Reserve

St. Joseph

Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
92		Sewer Plant					
93	351.0	Structures & Improvements	$	$ 0	R-80	$ 0	$ 0
94	352.1	Collection Sewers Forced		0	R-81	0	0
95	352.2	Collecting Mains		0	R-82	0	0
96	352.2	Collecting Mains Other		0	R-83	0	0
97	353.0	Service to Customers		0	R-84	0	0
98	363.0	Electric Pumping Equipment		0	R-85	0	0
99	370.1	Land & Land Rights		0	R-86	0	0
100	372	T&D Equipment		0	R-87	0	0
101	372.0	T&D Equipment Influent Lift		0	R-88	0	0
102	374	Outfall Sewer Lines		0	R-89	0	0
103		Total Sewer Plant	$ 0	$ 0		$ 0	$ 0
104		General Plant					
105	389	Land & Land Rights	$	$ 0	R-90	$ 0	$ 0
106	390	S&I-Store, Shop & Garage	29,031	0	R-91	0	29,031
107	390.1	S & I-Offices	(390,718)	0	R-92	(13,031)	(403,749)
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	862,522	0	R-95	0	862,522
111	391	Office Furniture and Equipment	399,439	0	R-96	(1,787)	397,652
112	391.2	Computers & Peripheral Equipment	(91,004)	0	R-97	9,722	(81,282)
113	391.25	Computer Software	52,463	0	R-98	210,429	262,892
114	391.26	Computer Software Personal	(13,292)	0	R-99	2,042	(11,250)
115	391.3	Data Handling Equipment	5,828	0	R-100	0	5,828
116	391.3	Other Office Equipment	42,464	0	R-101	723	43,187
117	392.11	Trans Equipment-Lt Duty Trucks	(2,681)	0	R-102	5,040	2,359
118	392.12	Trans Equipment-Hvy Duty Trucks	(43,340)	0	R-103	0	(43,340)
119	392.2	Trans Equipment-Autos	6,346	0	R-104	9,892	16,238
120	392.3	Trans Equipment Other	244,943	0	R-105	0	244,943
121	393	Stores Equipment	28,208	0	R-106	0	28,208
122	394	Tools, Shop & Garage Equipment	180,876	0	R-107	424	181,300
123	394	Tools, Shop & Garage Equip Other		0	R-108	0	0
124	395	Laboratory Equipment	52,727	0	R-109	0	52,727
125	395	Laboratory Equipment Other		0	R-110	0	0
126	396	Power Operated Equipment	45,136	0	R-111	0	45,136
127	397	Comm Equipment-Non-Tele	21,401	0	R-112	924	22,325
128	397.2	Comm Equipment-Tele	8,072	0	R-113	1,147	9,219
129	398	Miscellaneous	31,060	0	R-114	253	31,313
130	399	Other Tangible Property		0	R-115	0	0
131		Total General Plant	$ 1,469,481	$ 0		$ 225,777	$ 1,695,258
132		Not Classified	4,670	0	R-116	0	4,670
133		**Total Depreciation Reserve**	**$ 19,051,756**	**$ 0**		**$ 253,419**	**$ 19,305,175**

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Adjustments To Reserve

St. Joseph

NO ADJUSTMENTS

Missouri-American Water Company
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Depreciation Expense

St. Joseph

Line	A/C No. (A)	Plant Title (B)	District Specific Plant (Acctg Sch 3) (C)	Depreciation Rate (D)	District Specific Depreciation (E)	Corporate Depreciation Distribution (F)	Total District Depreciation (G)
1		Intangible					
2	301	Organization	$ 0	0.00%	$ 0	$ 0	$ 0
3	302	Franchise & Consents	0	0.00%	0	0	0
4	303	Miscellaneous Intangible	0	0.00%	0	0	0
5		Total Intangible	$ 0		$ 0	$ 0	$ 0
6		Source of Supply					
7	310	Land & Land Rights	$ 1,414,424	0.00%	$ 0	$ 0	$ 0
8	311	Structures & Improvements	2,095,522	2.45%	51,340	0	51,340
9	312	Collecting & Impounding Res	0	1.25%	0	0	0
10	313	Lake, River & Other Intakes	6,326	1.77%	112	0	112
11	314	Wells & Springs	35,119	1.67%	586	0	586
12	315	Infiltration Galleries & Tunnels	0	1.67%	0	0	0
13	316	Supply Mains	9,312,362	1.60%	148,998	0	148,998
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	$ 12,863,753		$ 201,037	$ 0	$ 201,037
20		Pumping					
21	320	Land & Land Rights	$ 8,921	0.00%	$ 0	$ 0	$ 0
22	321	S & I-Plant	4,602,503	1.73%	79,623	0	79,623
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	4,872,443	2.44%	118,888	0	118,888
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	2,618	2.44%	64	0	64
37		Total Pumping	$ 9,486,485		$ 198,575	$ 0	$ 198,575
38		Water Treatment Plant					
39	330	Land & Land Rights	$ 0	0.00%	$ 0	$ 0	$ 0
40	331	Structures & Improvements	23,430,949	1.63%	381,924	0	381,924
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	20,410,506	2.78%	567,412	0	567,412
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	1,449,357	3.33%	48,264	0	48,264
53	332.4	Equipment Filter Media	11,838	2.78%	329	0	329
54		Total Water Treatment Plant	$ 45,302,650		$ 997,929	$ 0	$ 997,929

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Depreciation Expense

St. Joseph

Line	A/C No. (A)	Plant Title (B)	District Specific Plant (Acctg Sch 3) (C)	Depreciation Rate (D)	District Specific Depreciation (E)	Corporate Depreciation Distribution (F)	Total District Depreciation (G)
55		Transmission & Distribution					
56	340	Land & Land Rights	$ 85,196	0.00%	$ 0	$ 0	$ 0
57	341	Structures & Improvements	400,459	2.67%	10,692	0	10,692
58	341.63	S & I-Spec Cross	0	0.00%	0	0	0
59	342	Distr. Res. & Standpipes	1,539,155	2.25%	34,631	0	34,631
60	342	Rsvr & Standpipe-Elev	311,060	2.25%	6,999	0	6,999
61	342	Rsvr & Standpipe-Ground	0	2.25%	0	0	0
62	343	T & D Mains (Not Classified)	0	1.50%	0	0	0
63	343.1	T & D Mains - 4" & Less	864,378	1.50%	12,966	0	12,966
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"	9,915,512	1.50%	148,733	0	148,733
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"	10,932,808	1.50%	163,992	0	163,992
74	343.3	T & D Mains - 18" & Greater	4,860,162	1.50%	72,902	0	72,902
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	3,073,814	3.08%	94,673	0	94,673
83	346.1	Meters-Bronze Case	2,156,291	2.43%	52,398	0	52,398
84	346.2	Meters-Plastic Case	80,479	2.43%	1,956	0	1,956
85	346.3	Meters-Other	274,621	2.43%	6,673	0	6,673
86	346.3	Meters-Remote (ARB's)	0	2.43%	0	0	0
87	347.1	Meter Install	3,042,351	2.43%	73,929	0	73,929
88	347.2	Meter Install-Other	0	2.43%	0	0	0
89	348	Hydrants	2,612,106	1.92%	50,152	0	50,152
90	349	Other T&D Plant	0	2.00%	0	0	0
91		Total Transmission & Distribution	$ 40,148,392		$ 730,697	$ 0	$ 730,697
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	$ 8,112	0.00%	$ 0	$ 0	$ 0
106	390	S&I-Store, Shop & Garage	204,591	2.40%	4,910	0	4,910
107	390.1	S & I-Offices	0	2.40%	0	0	0
108	390.1	S & I-Leasehold	0	5.00%	0	0	0

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Depreciation Expense

St. Joseph

Line	A/C No. (A)	Plant Title (B)	District Specific Plant (Acctg 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	1,668,281	2.40%	40,039	0	40,039
111	391	Office Furniture and Equipment	214,005	4.00%	8,560	2,447	11,007
112	391.2	Computers & Peripheral Equipment	81,803	14.29%	11,690	26,797	38,487
113	391.25	Computer Software	153,013	14.29%	21,866	70,490	92,355
114	391.26	Computer Software Personal	22,221	14.29%	3,175	1,367	4,542
115	391.3	Data Handling Equipment	38,458	6.67%	2,565	0	2,565
116	391.3	Other Office Equipment	191,225	6.67%	12,755	77	12,832
117	392.11	Trans Equipment-Lt Duty Trucks	211,230	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	32,766	0.00%	0	0	0
120	392.3	Trans Equipment Other	7,745	0.00%	0	0	0
121	393	Stores Equipment	174,309	2.86%	4,985	0	4,985
122	394	Tools, Shop & Garage Equipment	760,140	5.00%	38,007	67	38,074
123	394	Tools, Shop & Garage Equip Other	0	5.00%	0	0	0
124	395	Laboratory Equipment	345,834	4.00%	13,833	0	13,833
125	395	Laboratory Equipment Other	0	4.00%	0	0	0
126	396	Power Operated Equipment	148,170	6.82%	10,105	0	10,105
127	397	Comm Equipment-Non-Tele	63,117	5.00%	3,156	9	3,165
128	397.2	Comm Equipment-Tele	27,901	6.67%	1,861	189	2,050
129	398	Miscellaneous	104,032	5.00%	5,202	44	5,246
130	399	Other Tangible Property	0	5.00%	0	0	0
131		Total General Plant	$ 4,456,953		$ 182,709	$ 101,487	$ 284,196
132		**Total Depreciation Expense**	$ 112,258,233		$ 2,310,946	$ 101,487	$ 2,412,433

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Cash Working Capital

St. Joseph

Line	Description (A)		Adjusted Test Year Expenses (B)	Revenue Lag (C)	Expense Lag (D)	Net CWC Lag [(C)-(D)] (E)	Factor [(E)/365] (F)		Cash Working Capital Requirement [(B)x(F)] (G)
1	Operation & Maintenance Expense								
2	Base Payroll	$	931,714	38.18	13.00	25.18	0.0690	$	64,288
3	Payroll Withholdings:								
4	FICA - Employee Portion		126,727	38.18	16.19	21.99	0.0602		7,629
5	Federal Income Taxes Withheld		305,560	38.18	16.19	21.99	0.0602		18,395
6	State Income Taxes Withheld		99,170	38.18	18.19	19.99	0.0548		5,434
7	401(k)		177,622	38.18	38.82	(0.64)	(0.0018)		(320)
8	EIP		13,735	38.18	38.82	(0.64)	(0.0018)		(25)
9	Fuel & Power		664,243	38.18	37.20	0.98	0.0027		1,793
10	Chemicals		756,895	38.18	38.18	0.00	0.0000		0
11	Materials and Supplies		200,936	38.18	38.18	0.00	0.0000		0
12	Purchased Water		0	38.18	42.45	(4.27)	(0.0117)		0
13	Management Fees		1,866,733	38.18	21.41	16.77	0.0459		85,683
14	Group Insurance		418,935	38.18	(7.50)	45.68	0.1252		52,451
15	OPEB's		83,136	38.18	3.41	34.77	0.0953		7,923
16	Pensions		233,926	38.18	17.58	20.60	0.0564		13,193
17	EIP - Employer Match		(3,049)	38.18	38.82	(0.64)	(0.0018)		5
18	401(k) - Employer Match		21,202	38.18	38.82	(0.64)	(0.0018)		(38)
19	Insurance Other Than Group		311,686	38.18	42.44	(4.26)	(0.0117)		(3,647)
20	Uncollectible Accounts		166,736	38.18	38.18	0.00	0.0000		0
21	Rents		50,384	38.18	(9.96)	48.14	0.1319		6,646
22	Cash Vouchers		1,363,424	38.18	21.41	16.77	0.0459		62,581
23	Total Operation & Maintenance Expense	$	7,789,712					$	321,991
24	Taxes Other Than Income								
25	FICA - Employer Portion		126,727	38.18	16.19	21.99	0.0602	$	7,629
26	Federal Unemployment		1,994	38.18	76.38	(38.20)	(0.1047)		(209)
27	State Unemployment		5,094	38.18	76.38	(38.20)	(0.1047)		(533)
28	Property Taxes		893,493	38.18	182.50	(144.32)	(0.3954)		(353,287)
29	Franchise Tax		28,595	38.18	(77.50)	115.68	0.3169		9,062
30	PSC Assessment		102,217	38.18	(31.63)	69.81	0.1913		19,554
31	Total Taxes Other Than Income	$	1,158,120					$	(317,784)
32	Other Expenses								
33	Gross Receipts Tax		475,381	21.30	47.37	(26.07)	(0.0714)		(33,942)
34	Sales Tax		77,633	0.00	8.12	(8.12)	(0.0222)		(1,723)
35	Missouri Primacy Fees		70,574	21.30	243.50	(222.20)	(0.6088)		(42,965)
36	Total Other Expenses	$	623,588					$	(78,630)
37	**Cash Working Capital Before Income Tax and Interest Offsets**							**$**	**(74,423)**
38	Interest Expense	$	2,174,777	38.18	108.85	(70.67)	(0.1936)	$	(421,037)
39	Federal Income Tax	$	1,294,825	38.18	37.00	1.18	0.0032	$	4,143
40	State Income Tax	$	203,473	38.18	58.95	(20.77)	(0.0569)	$	(11,578)

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Income Statement

St. Joseph

Line	Description		Test Year End Direct Charges		Adjustment Amount	Adjustment No.		Adjusted Corporate Distribution		Test Year As Adjusted [(B)+(C)+(E)]
	(A)		(B)		(C)	(D)		(E)		(F)
1	Operating Revenues:									
2	Residential Revenue	$	8,539,053	$	(961,841)	S-1	$	0	$	7,577,212
3	Commercial Revenue		2,980,968		(208,081)	S-2		2		2,772,889
4	Industrial Revenue		2,107,739		100,008	S-3		0		2,207,747
5	Private Fire		174,687		0	S-4		0		174,687
6	Public Fire		1		0	S-5		0		1
7	Public Authorities		591,304		(8,201)	S-6		0		583,103
8	Sales For Resale		1,821,552		5,661	S-7		0		1,827,213
9	Other Revenue		277,916		0	S-8		14,203		292,119
10	Total Revenues	$	16,493,220	$	(1,072,454)		$	14,206	$	15,434,972
11	Operating Expenses:									
12	Operation & Maintenance:									
13	Source of Supply		78,795		0	S-9		44		78,839
14	Pumping		906,659		136,778	S-10		(11,379)		1,032,057
15	Water Treatment		1,099,217		163,844	S-11		146		1,263,207
16	Transmission & Distribution		698,533		110,028	S-12		1		808,562
17	Customer Accounts		311,147		61,778	S-13		328,544		701,469
18	Administrative & General		429,239		710,086	S-14		2,766,252		3,905,577
19	Total O & M Expense	$	3,523,590	$	1,182,514		$	3,083,608	$	7,789,712
20	Other Operating Expenses:									
21	Depreciation - Plant		1,811,272		432,181	S-15		101,487		2,344,940
22	Amortization		0		0	S-16		10,581		10,581
23	Taxes Other Than Income		921,904		99,336	S-17		136,880		1,158,120
24	Total Other Operating Expense	$	2,733,176	$	531,517		$	248,948	$	3,513,641
25	Total Operating Expenses		6,256,766		1,714,031			3,332,556		11,303,353
26	Net Income Before Income Taxes	$	10,236,454	$	(2,786,485)		$	(3,318,351)	$	4,131,618
27	Income Taxes:									
28	Current Income Tax	$	0	$	269,553	S-18	$	163,913	$	433,466
29	Deferred Income Tax:									
30	Deferred Income Tax Expense		0		(678,896)	S-19		1,082,576		403,679
31	ITC Amortization		0		0	S-20		(20,191)		(20,191)
32	Total Income Taxes	$	0	$	(409,343)		$	1,226,297	$	816,954
33	**Net Operating Income**	**$**	**10,236,454**	**$**	**(2,377,142)**		**$**	**(4,544,647)**	**$**	**3,314,665**

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Adjustments To Income Statement

Adjmt No.	Description		St. Joseph Adjustment Amount	Total Adjustment
Residential Revenue		S-1		$ (961,841)
1	To Normalize and Annualize Revenues (Grissum)		$ (348,205)	
2	To Remove Unbilled Revenues (Grissum)		47,947	
3	To Remove ISRS and Property Tax Surcharges (Grissum)		(661,583)	
Commercial Revenue		S-2		$ (208,081)
1	To Normalize and Annualize Revenues (Grissum)		$ (200,650)	
2	To Remove Unbilled Revenues (Grissum)		(7,431)	
3	To Remove ISRS and Property Tax Surcharges (Grissum)		0	
Industrial Revenue		S-3		$ 100,008
1	To Normalize and Annualize Revenues (Grissum)		$ 43,894	
2	To Remove Unbilled Revenues (Grissum)		56,114	
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		$ (8,201)
1	To Remove Unbilled Revenues (Grissum)		(8,201)	
2	To Remove ISRS and Property Tax Surcharges (Grissum)		0	
Sales For Resale		S-7		$ 5,661
1	To Normalize and Annualize Revenues (Grissum)		$ 0	
2	To Remove Unbilled Revenues (Grissum)		5,661	
3	To Remove ISRS and Property Tax Surcharges (Grissum)		0	
Other Revenue		S-8		$ 0
1	To Include Compensation for MAWC Services Provided by AWR (Cassidy)		0	
Source of Supply		S-9		$ 0
1	To Annualize Payroll (Hanneken)		$ 0	
2	To Normalize Overtime Pay (Hanneken)		0	

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Adjustments To Income Statement

St. Joseph

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		$ 136,778
1	To Annualize Payroll (Hanneken)	$ 67,350	
2	To Normalize Overtime Pay (Hanneken)	(492)	
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	0	
5	To Annualize Fuel & Power Expense (Grissum)	69,919	
Water Treatment	S-11		$ 163,844
1	To Annualize Payroll (Hanneken)	$ 28,735	
2	To Normalize Overtime Pay (Hanneken)	(210)	
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	0	
5	To Annualize Waste Disposal Expense (Hagemeyer)	(7,691)	
6	To Annualize Chemicals Expense (Grissum)	143,010	
Transmission & Distribution	S-12		$ 110,028
1	To Annualize Payroll (Hanneken)	$ 110,838	
2	To Normalize Overtime Pay (Hanneken)	(809)	
3	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	0	
4	To Annualize Main Breaks Expense (Hagemeyer)	0	
Customer Accounts	S-13		$ 61,778
1	To Annualize Payroll (Hanneken)	$ 63,112	
2	To Normalize Overtime Pay (Hanneken)	(461)	
3	To Annualize Postage Expense (Grissum)	3,192	
4	To Annualize Uncollectibles Expense (Grissum)	(4,065)	
Administrative & General	S-14		$ 710,086
1	To Annualize Payroll (Hanneken)	$ 18,968	
2	To Normalize Overtime Pay (Hanneken)	(138)	

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Adjustments To Income Statement

Adjmt No.	Description	St. Joseph Adjustment Amount	Total Adjustment
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	(13,772)	
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)	36,990	
8	To Annualize Other Post Employment Benefits (Hagemeyer)	37,471	
9	To Annualize Tank Painting Expense (Hagemeyer)	110,099	
10	To Annualize Pension Expense (Hagemeyer)	69,815	
11	To Annualize Transportation Leases (Hagemeyer)	(5,120)	
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)	(3,067)	
16	To Remove Miscellaneous Expense (Began)	(45)	
17	To Remove Dues and Donations (Began)	(11,809)	
18	To Remove Disallowed Promotion Expense (Began)	(1,952)	
19	To Remove Disallowed Advertising Expense (Began)	(390)	
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)	482,378	
23	To Annualize Incentive Compensation Expense (Hanneken)	(9,342)	
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		$ 432,181
1	To annualize depreciation expense at Staff's proposed rates (Began)	$ 499,674	

Missouri-American Water Company
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Adjustments To Income Statement

St. Joseph

Adjmt No.	Description	Adjustment Amount	Total Adjustment
2	To adjust depreciation expense related to contributions in aid of construction (Began)	(65,750)	
3	To adjust depreciation related to transportation and power operated equipment (Began)	(1,743)	
Amortization	S-16		$ 0
1		$ 0	
Taxes Other Than Income	S-17		$ 99,336
1	To Annualize Payroll Taxes (Hanneken)	$ 21,290	
2	To Adjust Payroll Tax Related to Incentive Compensation (Hanneken)	(715)	
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)	78,761	
Current Income Tax	S-18		$ 269,553
1	To adjust current income tax expense. (Cassidy)	$ 269,553	
Deferred Income Tax Expense	S-19		$ (678,896)
1	To adjust deferred income tax expense. (Cassidy)	$ (678,896)	
ITC Amortization	S-20		$ 0
1		$ 0	
2		0	

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

Income Tax Calculation

St. Joseph

Line	Description (A)			Test Year (B)	6.26% Return (C)	6.40% Return (D)	6.54% Return (E)
1	Net Operating Income (Acct. Sch. 1)			$ 3,314,664	$ 5,023,654	$ 5,136,004	$ 5,248,355
2	Add:						
3	Current Income Tax			433,466	1,498,298	1,568,301	1,638,303
4	Deferred Income Taxes						
5	Deferred Income Tax Expense			403,679	403,679	403,679	403,679
6	ITC Amortization			(20,191)	(20,191)	(20,191)	(20,191)
7	Net Income Before Income Tax			$ 4,131,618	$ 6,905,440	$ 7,087,793	$ 7,270,145
8	Addditions to Net Income Before Income Tax:						
9	Book Depreciation			$ 2,344,940	$ 2,344,940	$ 2,344,940	$ 2,344,940
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			2,898	2,898	2,898	2,898
13	Other (Describe)			0	0	0	0
14	Other (Describe)			0	0	0	0
15	Total Additions			$ 2,347,838	$ 2,347,838	$ 2,347,838	$ 2,347,838
16	Subtractions to Net Income Before Income Tax:						
17	Interest Expense	@	2.71%	$ 2,174,777	$ 2,174,777	$ 2,174,777	$ 2,174,777
18	Tax Straight Line Depreciation			2,344,940	2,344,940	2,344,940	2,344,940
19	Tax Depreciation in Excess of Straight Line			830,588	830,588	830,588	830,588
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			$ 5,350,305	$ 5,350,305	$ 5,350,305	$ 5,350,305
24	Net Taxable Income			$ 1,129,151	$ 3,902,973	$ 4,085,326	$ 4,267,678
25	Provision for Federal Income Tax						
26	Net Taxable Income			$ 1,129,151	$ 3,902,973	$ 4,085,326	$ 4,267,678
27	Deduct Missouri Income Tax	@	100.00%	58,866	203,473	212,979	222,486
28	Federal Taxable Income			$ 1,070,285	$ 3,699,500	$ 3,872,347	$ 4,045,192
29	Federal Income Tax	@	35.00%	$ 374,600	$ 1,294,825	$ 1,355,321	$ 1,415,817
30	Provision for Missouri Income Tax						
31	Net Taxable Income			$ 1,129,151	$ 3,902,973	$ 4,085,326	$ 4,267,678
32	Deduct Federal Income Tax	@	50.00%	187,300	647,413	677,661	707,909
33	Missouri Taxable Income			$ 941,851	$ 3,255,560	$ 3,407,665	$ 3,559,769
34	Missouri Income Tax	@	6.25%	$ 58,866	$ 203,473	$ 212,979	$ 222,486
35	Summary of Provision For Income Tax						
36	Federal Income Tax			$ 374,600	$ 1,294,825	$ 1,355,321	$ 1,415,817
37	State Income Tax			58,866	203,473	212,979	222,486
38	**Total Current Income Tax**			**$ 433,466**	**$ 1,498,298**	**$ 1,568,301**	**$ 1,638,303**

ST. LOUIS

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

Revenue Requirement

			St. Louis County Water		
Line	(A)		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)	$ 360,679,656	$ 360,679,656	$ 360,679,656
2	Rate of Return		6.26%	6.40%	6.54%
3	Net Operating Income Requirement		$ 22,578,546	$ 23,083,498	$ 23,588,450
4	Net Operating Income Available	(From Accounting Schedule 9)	25,555,380	25,555,380	25,555,380
5	Additional Net Operating Income Requirement		$ (2,976,833)	$ (2,471,882)	$ (1,966,930)
6	Income Tax Requirement:	(From Accounting Schedule 11)			
7	Required Current Income Tax		$ 6,312,224	$ 6,626,847	$ 6,941,471
8	Test Year Current Income Tax		8,167,019	8,167,019	8,167,019
9	Additional Current Income Tax Requirement		$ (1,854,796)	$ (1,540,172)	$ (1,225,549)
10	Additional Gross Revenue Requirement Before Allowances		$ (4,831,629)	$ (4,012,054)	$ (3,192,479)
11	Allowance for True-up		$ 3,352,003	$ 3,352,003	$ 3,352,003
12	**Additional Gross Revenue Requirement**		**$ (1,479,626)**	**$ (660,051)**	**$ 159,524**
13	Adjusted Revenue at Current Rates	(From Accounting Schedule 9)	$ 121,420,229	$ 121,420,229	$ 121,420,229
14	Total Gross Revenue Requirement		$ 119,940,603	$ 120,760,178	$ 121,579,753

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

Rate Base

			St. Louis County Water	
Line	Description (A)	Direct Assigned (B)	Corporate Distribution (C)	Total (D)
1	Plant in Service (From Accounting Schedule 3)	$ 778,834,395	$ 7,345,867	$ 786,180,262
2	Less:			0
3	Accumulated Depreciation Reserve (From Accounting Schedule 5)	232,463,139	2,295,056	234,758,195
4	Accumulated Amortization Reserve		0	0
5	Net Plant in Service	$ 546,371,256	$ 5,050,811	$ 551,422,067
6	Add:			
7	Cash Working Capital (From Accounting Schedule 8)	$ 3,553,058	$	$ 3,553,058
8	Materials and Supplies	2,410,307	14,040	2,424,347
9	Prepayments		503,676	503,676
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	$ 5,963,365	$ 517,716	$ 6,481,081
15	Deduct:			
16	Interest Offset (From Accounting Schedule 8)	$ 1,252,103	$	$ 1,252,103
17	Federal Income Tax Offset (From Accounting Schedule 8)	(374,759)		(374,759)
18	State Income Tax Offset (From Accounting Schedule 8)	(7,372)		(7,372)
19	Contributions In Aid of Construction:	94,803,366	0	94,803,366
20	Customer Advances	50,971,963	(2,775)	50,969,188
21	Customer Deposits		0	0
22	Pre-71 ITC		0	0
23	Deferred Income Taxes		43,023,833	43,023,833
24	Accrued Pension Liability	229,325	7,327,806	7,557,131
25	Other		0	0
26	Other		0	0
27	Other		0	0
28	Total Deductions to Net Plant in Service	$ 146,874,626	$ 50,348,865	$ 197,223,491
29	**Total Rate Base**	**$ 405,459,995**	**$ (44,780,339)**	**$ 360,679,656**

Missouri-American Water Company
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Plant In Service

St. Louis County Water

Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
1		Intangible					
2	301	Organization	$ (3,491)	$ 0	P-1	$ 133,253	$ 129,762
3	302	Franchise & Consents		0	P-2	0	0
4	303	Miscellaneous Intangible		0	P-3	208,627	208,627
5		Total Intangible	$ (3,491)	$ 0		$ 341,880	$ 338,389
6		Source of Supply					
7	310	Land & Land Rights	$ 91,400	$ 0	P-4	$ 0	$ 91,400
8	311	Structures & Improvements	6,089,830	0	P-5	0	6,089,830
9	312	Collecting & Impounding Res		0	P-6	0	0
10	313	Lake, River & Other Intakes		0	P-7	0	0
11	314	Wells & Springs		0	P-8	0	0
12	315	Infiltration Galleries & Tunnels		0	P-9	0	0
13	316	Supply Mains	8,522	0	P-9	0	8,522
14	316	Supply Mains-North Plant	245,687	0	P-10	0	245,687
15	316	Supply Mains-Central Plant	3,929,522	0	P-11	0	3,929,522
16	316	Supply Mains-South Plant	337,448	0	P-12	0	337,448
17	316	Supply Mains-Meramec Plant	1,313,864	0	P-13	0	1,313,864
18	317	Other Source of Supply Plant		0	P-14	0	0
19		Total Source of Supply	$ 12,016,273	$ 0		$ 0	$ 12,016,273
20		Pumping					
21	320	Land & Land Rights	$ 284,588	$ 0	P-15	$ 0	$ 284,588
22	321	S & I-Plant	298,289	0	P-16	0	298,289
23	321.1	S & I-Pumps (STL)	4,848,057	0	P-17	0	4,848,057
24	321.2	S & I-Boosters	2,718,024	0	P-18	0	2,718,024
25	322	Boiler Equipment		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	766,492	0	P-22	0	766,492
29	325.2	Pumping Equipment-Pre '46	874,158	0	P-23	0	874,158
30	325.3	Pumping Equipment-Post '46	25,323,220	0	P-24	0	25,323,220
31	325	Pumping Equipment-Booster	1,493,074	0	P-25	0	1,493,074
32	326	Diesel Pumping Equipment		0	P-26	0	0
33	326	Dsl Pump Equip-Stratman	207,946	0	P-27	0	207,946
34	326	Dsl Pump Equip-Central Plant	1,698,803	0	P-28	0	1,698,803
35	327	Pump Equip Hydraulic		0	P-29	0	0
36	328	Other Pumping Equipment	34,884	0	P-30	0	34,884
37		Total Pumping	$ 38,547,535	$ 0		$ 0	$ 38,547,535
38		Water Treatment Plant					
39	330	Land & Land Rights	$ 1,371,407	$ 0	P-31	$ 0	$ 1,371,407
40	331	Structures & Improvements	1,998,514	0	P-32	0	1,998,514
41	331	S & I - North Plant	5,897,100	0	P-33	0	5,897,100
42	331	S & I-Central 1 & 2	2,679,748	0	P-34	0	2,679,748
43	331	S & I-Central 3	21,452,569	0	P-35	0	21,452,569
44	331	S & I-South Plant	2,375,351	0	P-36	0	2,375,351
45	331	S & I-Meramac	9,171,169	0	P-37	0	9,171,169
46	332	WT Equip Non-Media	1,963,039	0	P-38	0	1,963,039
47	332	WT Equip-North Plant	7,179,235	0	P-39	0	7,179,235

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Plant In Service

St. Louis County Water

Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
48	332	WT Equip-Central 1 & 2	2,256,219	0	P-40	0	2,256,219
49	332	WT Equip-Central 3	21,805,467	0	P-41	0	21,805,467
50	332	WT Equip-South Plant	2,628,630	0	P-42	0	2,628,630
51	332	WT Equip-Meramac	7,355,932	0	P-43	0	7,355,932
52	332	Other P/E Hand Equipment		0	P-44	0	0
53	332.4	Equipment Filter Media	671,023	0	P-45	0	671,023
54		Total Water Treatment Plant	$ 88,805,403	$ 0		$ 0	$ 88,805,403
55		Transmission & Distribution					
56	340	Land & Land Rights	$ 3,998,413	$ 0	P-46	$ 0	$ 3,998,413
57	341	Structures & Improvements	4,720,044	0	P-47	0	4,720,044
58	341.63	S & I-Spec Cross	267,357	0	P-48	0	267,357
59	342	Distr. Res. & Standpipes		0	P-49	0	0
60	342	Rsvr & Standpipe-Elev	2,440,150	0	P-50	0	2,440,150
61	342	Rsvr & Standpipe-Ground	9,524,859	0	P-51	0	9,524,859
62	343	T & D Mains (Not Classified)	791,705	0	P-52	0	791,705
63	343.1	T & D Mains - 4" & Less		0	P-53	0	0
64	343.1	T & D Mains AC 4 (STL)	2,827,541	0	P-54	0	2,827,541
65	343.1	T & D Mains Galv 1 (STL)	50,188	0	P-55	0	50,188
66	343.2	T & D Mains - 6" to 8"		0	P-56	0	0
67	343.2	CI-10" & Smaller-1900-1928	2,800,809	0	P-57	0	2,800,809
68	343.2	CI-10" & Smaller 1929-1956	17,273,037	0	P-58	0	17,273,037
69	343.2	CI-10" & Smaller-1957-1993	53,099,538	0	P-59	0	53,099,538
70	343.2	T & D Mains - DI 6-8 (STL)	242,693,826	0	P-60	0	242,693,826
71	343.2	T & D Mains - DI 6-10" (TN)		0	P-61	0	0
72	343.2	T & D Mains - PL 6-8" (STL)	666,787	0	P-62	0	666,787
73	343.3	T & D Mains - 10" to 16"		0	P-63	0	0
74	343.3	T & D Mains - 18" & Greater		0	P-64	0	0
75	343.3	CI-12" (STL)	13,026,543	0	P-65	0	13,026,543
76	343.3	CI-16" (STL)	19,124,068	0	P-66	0	19,124,068
77	343.3	T & D Mains - DI 12 (STL)	59,333,118	0	P-66	0	59,333,118
78	343.3	T & D Mains - DI 16 & Greater (STL)	106,941,041	0	P-67	0	106,941,041
79	343.3	T & D Mains - LJ 20 (STL)	4,499,594	0	P-68	0	4,499,594
80	343.3	T & D Mains - PL 12 (STL)	274,277	0	P-69	0	274,277
81	344	Fire Mains		0	P-70	0	0
82	345	Services	82,039	0	P-71	0	82,039
83	346.1	Meters-Bronze Case		0	P-72	0	0
84	346.2	Meters-Plastic Case		0	P-73	0	0
85	346.3	Meters-Other	18,949,447	0	P-74	0	18,949,447
86	346.3	Meters-Remote (ARB's)	4,192,376	0	P-75	0	4,192,376
87	347.1	Meter Install	2,775,882	0	P-76	0	2,775,882
88	347.2	Meter Install-Other	9,622,440	0	P-77	0	9,622,440
89	348	Hydrants	37,743,443	0	P-78	0	37,743,443
90	349	Other T&D Plant		0	P-79	0	0
91		Total Transmission & Distribution	$ 617,718,522	$ 0		$ 0	$ 617,718,522

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Plant In Service

St. Louis County Water

Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
92		Sewer Plant					
93	351	Structures & Improvements	$	$ 0	P-80	$ 0	$ 0
94	352.1	Collection Sewers Forced		0	P-81	0	0
95	352.2	Collecting Mains		0	P-82	0	0
96	352.2	Collecting Mains Other		0	P-83	0	0
97	353	Service to Customers		0	P-84	0	0
98	363	Electric Pumping Equipment		0	P-85	0	0
99	370.1	Land & Land Rights		0	P-86	0	0
100	372	T&D Equipment		0	P-87	0	0
101	372	T&D Equipment Influent Lift		0	P-88	0	0
102	374	Outfall Sewer Lines		0	P-89	0	0
103		Total Sewer Plant	$ 0	$ 0		$ 0	$ 0
104		General Plant					
105	389	Land & Land Rights	$	$ 0	P-90	$ 0	$ 0
106	390	S&I-Store, Shop & Garage	264,929	0	P-91	0	264,929
107	390.1	S & I-Offices		0	P-92	0	0
108	390.1	S & I-Leasehold	0	0	P-93	0	0
109	390.1	S & I-Leasehold - SCADA	339,728	0	P-94	0	339,728
110	390.3	S&I-Misc	1,400,265	0	P-95	0	1,400,265
111	391	Office Furniture and Equipment	7,745,114	(6,489,353)	P-96	553,984	1,809,745
112	391.2	Computers & Peripheral Equipment	2,646,798	0	P-97	1,698,289	4,345,087
113	391.25	Computer Software	2,487,224	0	P-98	4,467,343	6,954,567
114	391.26	Computer Software Personal		0	P-99	86,627	86,627
115	391.3	Data Handling Equipment		0	P-100	0	0
116	391.3	Other Office Equipment	168,978	0	P-101	10,443	179,421
117	392.11	Trans Equipment-Lt Duty Trucks		0	P-102	29,784	29,784
118	392.12	Trans Equipment-Hvy Duty Trucks	4,154,323	0	P-103	0	4,154,323
119	392.2	Trans Equipment-Autos	282,195	0	P-104	110,032	392,227
120	392.3	Trans Equipment Other		0	P-105	0	0
121	393	Stores Equipment	118,221	0	P-106	0	118,221
122	394	Tools, Shop & Garage Equipment	950,099	0	P-107	12,156	962,255
123	394	Tools, Shop & Garage Equip Other	3,934,335	0	P-108	0	3,934,335
124	395	Laboratory Equipment	1,101,097	0	P-109	0	1,101,097
125	395	Laboratory Equipment Other	285,859	0	P-110	0	285,859
126	396	Power Operated Equipment	637,295	0	P-111	0	637,295
127	397	Comm Equipment-Non-Tele	1,054,786	0	P-112	1,650	1,056,436
128	397.2	Comm Equipment-Tele	57,657	0	P-113	25,723	83,380
129	398	Miscellaneous	570,000	0	P-114	7,956	577,956
130	399	Other Tangible Property	40,603	0	P-115	0	40,603
131		Total General Plant	$ 28,239,506	$ (6,489,353)		$ 7,003,987	$ 28,754,140
132		**Total Plant In Service**	**$ 785,323,748**	**$ (6,489,353)**		**$ 7,345,867**	**$ 786,180,262**

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Adjustments To Plant In Service

St. Louis County Water

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

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Depreciation Reserve

St. Louis County Water

Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
1		Intangible					
2	301	Organization	$ (25,007)	$ 0	R-1	$ 0	$ (25,007)
3	302	Franchise & Consents		0	R-2	0	0
4	303	Miscellaneous Intangible		0	R-3	250,335	250,335
5		Total Intangible	$ (25,007)	$ 0		$ 250,335	$ 225,328
6		Source of Supply					
7	310	Land & Land Rights	$	$ 0	R-4	$ 0	$ 0
8	311	Structures & Improvements	2,743,112	0	R-5	0	2,743,112
9	312	Collecting & Impounding Res		0	R-6	0	0
10	313	Lake, River & Other Intakes		0	R-7	0	0
11	314	Wells & Springs		0	R-8	0	0
12	315	Infiltration Galleries & Tunnels		0	R-9	0	0
13	316	Supply Mains	248	0	R-9	0	248
14	316	Supply Mains-North Plant	163,802	0	R-10	0	163,802
15	316	Supply Mains-Central Plant	1,877,888	0	R-11	0	1,877,888
16	316	Supply Mains-South Plant	326,233	0	R-12	0	326,233
17	316	Supply Mains-Meramec Plant	684,894	0	R-13	0	684,894
18	317	Other Source of Supply Plant		0	R-14	0	0
19		Total Source of Supply	$ 5,796,177	$ 0		$ 0	$ 5,796,177
20		Pumping					
21	320	Land & Land Rights	$	$ 0	R-15	$ 0	$ 0
22	321	S & I-Plant	58,784	0	R-16	0	58,784
23	321.1	S & I-Pumps (STL)	2,429,373	0	R-17	0	2,429,373
24	321.2	S & I-Boosters	775,506	0	R-18	0	775,506
25	322	Boiler Equipment		0	R-19	0	0
26	323	Other Power Prod. Equip.	5,541	0	R-20	0	5,541
27	324	Steam Pumping Equipment		0	R-21	0	0
28	325.1	Electric Pumping Equipment	6,031	0	R-22	0	6,031
29	325.2	Pumping Equipment-Pre '46	19,627	0	R-23	0	19,627
30	325.3	Pumping Equipment-Post '46	12,754,971	0	R-24	0	12,754,971
31	325	Pumping Equipment-Booster	1,734,431	0	R-25	0	1,734,431
32	326	Diesel Pumping Equipment		0	R-26	0	0
33	326	Dsl Pump Equip-Stratman	16,837	0	R-27	0	16,837
34	326	Dsl Pump Equip-Central Plant	1,209,035	0	R-28	0	1,209,035
35	327	Pump Equip Hydraulic		0	R-29	0	0
36	328	Other Pumping Equipment	12,907	0	R-30	0	12,907
37		Total Pumping	$ 19,023,043	$ 0		$ 0	$ 19,023,043
38		Water Treatment Plant					
39	330	Land & Land Rights	$	$ 0	R-31	$ 0	$ 0
40	331	Structures & Improvements	109,397	0	R-32	0	109,397
41	331	S & I - North Plant	2,312,100	0	R-33	0	2,312,100
42	331	S & I-Central 1 & 2	2,152,626	0	R-34	0	2,152,626
43	331	S & I-Central 3	10,173,666	0	R-35	0	10,173,666
44	331	S & I-South Plant	1,240,837	0	R-36	0	1,240,837
45	331	S & I-Meramac	4,056,295	0	R-37	0	4,056,295
46	332	WT Equip Non-Media	29,859	0	R-38	0	29,859
47	332	WT Equip-North Plant	3,794,263	0	R-39	0	3,794,263

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Depreciation Reserve

St. Louis County Water

Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
48	332	WT Equip-Central 1 & 2	2,208,159	0	R-40	0	2,208,159
49	332	WT Equip-Central 3	9,354,009	0	R-41	0	9,354,009
50	332	WT Equip-South Plant	1,959,452	0	R-42	0	1,959,452
51	332	WT Equip-Meramac	4,291,035	0	R-43	0	4,291,035
52	332	Other P/E Hand Equipment		0	R-44	0	0
53	332.4	Equipment Filter Media	3,514	0	R-45	0	3,514
54		Total Water Treatment Plant	$ 41,685,212	$ 0		$ 0	$ 41,685,212
55		Transmission & Distribution					
56	340	Land & Land Rights	$	$ 0	R-46	$ 0	$ 0
57	341	Structures & Improvements	2,352,304	0	R-47	0	2,352,304
58	341.63	S & I-Spec Cross	322,127	0	R-48	0	322,127
59	342	Distr. Res. & Standpipes		0	R-49	0	0
60	342	Rsvr & Standpipe-Elev	788,358	0	R-50	0	788,358
61	342	Rsvr & Standpipe-Ground	4,816,807	0	R-51	0	4,816,807
62	343	T & D Mains (Not Classified)	5,671	0	R-52	0	5,671
63	343.1	T & D Mains - 4" & Less		0	R-53	0	0
64	343.1	T & D Mains AC 4 (STL)	973,612	0	R-54	0	973,612
65	343.1	T & D Mains Galv 1 (STL)	98,766	0	R-55	0	98,766
66	343.2	T & D Mains - 6" to 8"		0	R-56	0	0
67	343.2	CI-10" & Smaller-1900-1928	1,401,155	0	R-57	0	1,401,155
68	343.2	CI-10" & Smaller 1929-1956	13,385,805	0	R-58	0	13,385,805
69	343.2	CI-10" & Smaller-1957-1993	32,094,764	0	R-59	0	32,094,764
70	343.2	T & D Mains - DI 6-8 (STL)	33,842,986	0	R-60	0	33,842,986
71	343.2	T & D Mains - DI 6-10" (TN)		0	R-61	0	0
72	343.2	T & D Mains - PL 6-8" (STL)	43,242	0	R-62	0	43,242
73	343.3	T & D Mains - 10" to 16"		0	R-63	0	0
74	343.3	T & D Mains - 18" & Greater		0	R-64	0	0
75	343.3	CI-12" (STL)	5,374,164	0	R-65	0	5,374,164
76	343.3	CI-16" (STL)	9,277,824	0	R-66	0	9,277,824
77	343.3	T & D Mains - DI 12 (STL)	9,116,906	0	R-66	0	9,116,906
78	343.3	T & D Mains - DI 16 & Greater (STL)	15,046,558	0	R-67	0	15,046,558
79	343.3	T & D Mains - LJ 20 (STL)	1,631,683	0	R-68	0	1,631,683
80	343.3	T & D Mains - PL 12 (STL)	14,185	0	R-69	0	14,185
81	344	Fire Mains		0	R-70	0	0
82	345	Services	61,298	0	R-71	0	61,298
83	346.1	Meters-Bronze Case		0	R-72	0	0
84	346.2	Meters-Plastic Case		0	R-73	0	0
85	346.3	Meters-Other	5,534,260	0	R-74	0	5,534,260
86	346.3	Meters-Remote (ARB's)	1,740,073	0	R-75	0	1,740,073
87	347.1	Meter Install	1,541,934	0	R-76	0	1,541,934
88	347.2	Meter Install-Other	3,496,606	0	R-77	0	3,496,606
89	348	Hydrants	11,817,439	0	R-78	0	11,817,439
90	349	Other T&D Plant		0	R-79	0	0
91		Total Transmission & Distribution	$ 154,778,527	$ 0		$ 0	$ 154,778,527

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Depreciation Reserve

St. Louis County Water

Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
92		Sewer Plant					
93	351.0	Structures & Improvements	$	$ 0	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	4,105	0	R-91	0	4,105
107	390.1	S & I-Offices	183,305	0	R-92	(118,017)	65,288
108	390.1	S & I-Leasehold	(55,177)	0	R-93	0	(55,177)
109	390.1	S & I-Leasehold - SCADA	238,120	0	R-94	0	238,120
110	390.3	S&I-Misc	240,644	0	R-95	0	240,644
111	391	Office Furniture and Equipment	1,607,212	(914,350)	R-96	(16,181)	676,681
112	391.2	Computers & Peripheral Equipment	555,443	0	R-97	88,050	643,493
113	391.25	Computer Software	438,819	0	R-98	1,905,723	2,344,542
114	391.26	Computer Software Personal		0	R-99	18,489	18,489
115	391.3	Data Handling Equipment		0	R-100	0	0
116	391.3	Other Office Equipment	64,117	0	R-101	6,548	70,665
117	392.11	Trans Equipment-Lt Duty Trucks	812,842	0	R-102	45,648	858,490
118	392.12	Trans Equipment-Hvy Duty Trucks	3,112,120	0	R-103	0	3,112,120
119	392.2	Trans Equipment-Autos	465,143	0	R-104	89,582	554,725
120	392.3	Trans Equipment Other		0	R-105	0	0
121	393	Stores Equipment	(300,625)	0	R-106	0	(300,625)
122	394	Tools, Shop & Garage Equipment	778,124	0	R-107	3,839	781,963
123	394	Tools, Shop & Garage Equip Other	1,982,038	0	R-108	0	1,982,038
124	395	Laboratory Equipment	633,978	0	R-109	0	633,978
125	395	Laboratory Equipment Other	197,485	0	R-110	0	197,485
126	396	Power Operated Equipment	478,737	0	R-111	0	478,737
127	397	Comm Equipment-Non-Tele	553,207	0	R-112	8,365	561,572
128	397.2	Comm Equipment-Tele	3,372	0	R-113	10,386	13,758
129	398	Miscellaneous	78,418	0	R-114	2,289	80,707
130	399	Other Tangible Property	48,110	0	R-115	0	48,110
131		Total General Plant	$ 12,119,537	$ (914,350)		$ 2,044,721	$ 13,249,908
132		Not Classified		0	R-116	0	0
133		**Total Depreciation Reserve**	$ 233,377,489	$ (914,350)		$ 2,295,056	$ 234,758,195

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Adjustments To Reserve

St. Louis County

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

Missouri-American Water Company
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Depreciation Expense

St. Louis County

Line	A/C No. (A)	Plant Title (B)	District Specific Plant (Acctg Sch 3) (C)	Depreciation Rate (D)	District Specific Depreciation (E)	Corporate Depreciation Distribution (F)	Total District Depreciation (G)
1		Intangible					
2	301	Organization	$ (3,491)	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	$ (3,491)		$ 0	$ 0	$ 0
6		Source of Supply					
7	310	Land & Land Rights	$ 91,400	0.00%	$ 0	$ 0	$ 0
8	311	Structures & Improvements	6,089,830	2.45%	149,201	0	149,201
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	0	1.67%	0	0	0
12	315	Infiltration Galleries & Tunnels	0	1.67%	0	0	0
13	316	Supply Mains	8,522	1.60%	136	0	136
14	316	Supply Mains-North Plant	245,687	1.60%	3,931	0	3,931
15	316	Supply Mains-Central Plant	3,929,522	1.60%	62,872	0	62,872
16	316	Supply Mains-South Plant	337,448	1.60%	5,399	0	5,399
17	316	Supply Mains-Meramec Plant	1,313,864	1.60%	21,022	0	21,022
18	317	Other Source of Supply Plant	0	4.00%	0	0	0
19		Total Source of Supply	$ 12,016,273		$ 242,562	$ 0	$ 242,562
20		Pumping					
21	320	Land & Land Rights	$ 284,588	0.00%	$ 0	$ 0	$ 0
22	321	S & I-Plant	298,289	1.73%	5,160	0	5,160
23	321.1	S & I-Pumps (STL)	4,848,057	1.73%	83,871	0	83,871
24	321.2	S & I-Boosters	2,718,024	1.73%	47,022	0	47,022
25	322	Boiler Equipment	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	766,492	2.44%	18,702	0	18,702
29	325.2	Pumping Equipment-Pre '46	874,158	2.44%	21,329	0	21,329
30	325.3	Pumping Equipment-Post '46	25,323,220	2.44%	617,887	0	617,887
31	325	Pumping Equipment-Booster	1,493,074	2.44%	36,431	0	36,431
32	326	Diesel Pumping Equipment	0	2.44%	0	0	0
33	326	Dsl Pump Equip-Stratman	207,946	2.44%	5,074	0	5,074
34	326	Dsl Pump Equip-Central Plant	1,698,803	2.44%	41,451	0	41,451
35	327	Pump Equip Hydraulic	0	2.44%	0	0	0
36	328	Other Pumping Equipment	34,884	2.44%	851	0	851
37		Total Pumping	$ 38,547,535		$ 877,779	$ 0	$ 877,779
38		Water Treatment Plant					
39	330	Land & Land Rights	$ 1,371,407	0.00%	$ 0	$ 0	$ 0
40	331	Structures & Improvements	1,998,514	1.63%	32,576	0	32,576
41	331	S & I - North Plant	5,897,100	1.63%	96,123	0	96,123
42	331	S & I-Central 1 & 2	2,679,748	1.63%	43,680	0	43,680
43	331	S & I-Central 3	21,452,569	1.63%	349,677	0	349,677
44	331	S & I-South Plant	2,375,351	1.63%	38,718	0	38,718
45	331	S & I-Meramac	9,171,169	1.63%	149,490	0	149,490
46	332	WT Equip Non-Media	1,963,039	2.78%	54,572	0	54,572
47	332	WT Equip-North Plant	7,179,235	2.78%	199,583	0	199,583
48	332	WT Equip-Central 1 & 2	2,256,219	2.78%	62,723	0	62,723
49	332	WT Equip-Central 3	21,805,467	2.78%	606,192	0	606,192
50	332	WT Equip-South Plant	2,628,630	2.78%	73,076	0	73,076
51	332	WT Equip-Meramac	7,355,932	2.78%	204,495	0	204,495
52	332	Other P/E Hand Equipment	0	3.33%	0	0	0
53	332.4	Equipment Filter Media	671,023	2.78%	18,654	0	18,654
54		Total Water Treatment Plant	$ 88,805,403		$ 1,929,559	$ 0	$ 1,929,559

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Depreciation Expense

St. Louis County

Line	A/C No. (A)	Plant Title (B)	District Specific Plant (Acctg Sch 3) (C)	Depreciation Rate (D)	District Specific Depreciation (E)	Corporate Depreciation Distribution (F)	Total District Depreciation (G)
55		Transmission & Distribution					
56	340	Land & Land Rights	$ 3,998,413	0.00%	$ 0	$ 0	$ 0
57	341	Structures & Improvements	4,720,044	2.67%	126,025	0	126,025
58	341.63	S & I-Spec Cross	267,357	0.00%	0	0	0
59	342	Distr. Res. & Standpipes	0	2.25%	0	0	0
60	342	Rsvr & Standpipe-Elev	2,440,150	2.25%	54,903	0	54,903
61	342	Rsvr & Standpipe-Ground	9,524,859	2.25%	214,309	0	214,309
62	343	T & D Mains (Not Classified)	791,705	1.50%	11,876	0	11,876
63	343.1	T & D Mains - 4" & Less	0	1.50%	0	0	0
64	343.1	T & D Mains AC 4 (STL)	2,827,541	1.50%	42,413	0	42,413
65	343.1	T & D Mains Galv 1 (STL)	50,188	1.50%	753	0	753
66	343.2	T & D Mains - 6" to 8"	0	1.50%	0	0	0
67	343.2	CI-10" & Smaller-1900-1928	2,800,809	1.50%	42,012	0	42,012
68	343.2	CI-10" & Smaller 1929-1956	17,273,037	1.50%	259,096	0	259,096
69	343.2	CI-10" & Smaller-1957-1993	53,099,538	1.50%	796,493	0	796,493
70	343.2	T & D Mains - DI 6-8 (STL)	242,693,826	1.50%	3,640,407	0	3,640,407
71	343.2	T & D Mains - DI 6-10" (TN)	0	1.50%	0	0	0
72	343.2	T & D Mains - PL 6-8" (STL)	666,787	1.50%	10,002	0	10,002
73	343.3	T & D Mains - 10" to 16"	0	1.50%	0	0	0
74	343.3	T & D Mains - 18" & Greater	0	1.50%	0	0	0
75	343.3	CI-12" (STL)	13,026,543	1.50%	195,398	0	195,398
76	343.3	CI-16" (STL)	19,124,068	1.50%	286,861	0	286,861
77	343.3	T & D Mains - DI 12 (STL)	59,333,118	1.50%	889,997	0	889,997
78	343.3	T & D Mains - DI 16 & Greater (STL)	106,941,041	1.50%	1,604,116	0	1,604,116
79	343.3	T & D Mains - LJ 20 (STL)	4,499,594	1.50%	67,494	0	67,494
80	343.3	T & D Mains - PL 12 (STL)	274,277	1.50%	4,114	0	4,114
81	344	Fire Mains	0	1.50%	0	0	0
82	345	Services	82,039	3.08%	2,527	0	2,527
83	346.1	Meters-Bronze Case	0	2.43%	0	0	0
84	346.2	Meters-Plastic Case	0	2.43%	0	0	0
85	346.3	Meters-Other	18,949,447	2.43%	460,472	0	460,472
86	346.3	Meters-Remote (ARB's)	4,192,376	2.43%	101,875	0	101,875
87	347.1	Meter Install	2,775,882	2.43%	67,454	0	67,454
88	347.2	Meter Install-Other	9,622,440	2.43%	233,825	0	233,825
89	348	Hydrants	37,743,443	1.92%	724,674	0	724,674
90	349	Other T&D Plant	0	2.00%	0	0	0
91		Total Transmission & Distribution	$ 617,718,522		$ 9,837,095	$ 0	$ 9,837,095
92		Sewer Plant					
93	351.0	Structures & Improvements	$ 0	0.00%	$ 0	$ 0	$ 0
94	352.1	Collection Sewers Forced	0	0.00%	0	0	0
95	352.2	Collecting Mains	0	0.00%	0	0	0
96	352.2	Collecting Mains Other	0	0.00%	0	0	0
97	353.0	Service to Customers	0	0.00%	0	0	0
98	363.0	Electric Pumping Equipment	0	0.00%	0	0	0
99	370.1	Land & Land Rights	0	0.00%	0	0	0
100	372	T&D Equipment	0	0.00%	0	0	0
101	372.0	T&D Equipment Influent Lift	0	0.00%	0	0	0
102	374	Outfall Sewer Lines	0	0.00%	0	0	0
103		Total Sewer Plant	$ 0		$ 0	$ 0	$ 0
104		General Plant					
105	389	Land & Land Rights	$ 0	0.00%	$ 0	$ 0	$ 0
106	390	S&I-Store, Shop & Garage	264,929	2.40%	6,358	0	6,358
107	390.1	S & I-Offices	0	2.40%	0	0	0
108	390.1	S & I-Leasehold	0	5.00%	0	0	0

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Depreciation Expense

St. Louis County

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	339,728	5.00%	16,986	0	16,986
110	390.3	S&I-Misc	1,400,265	2.40%	33,606	0	33,606
111	391	Office Furniture and Equipment	1,255,761	4.00%	50,230	22,159	72,390
112	391.2	Computers & Peripheral Equipment	2,646,798	14.29%	378,227	242,685	620,913
113	391.25	Computer Software	2,487,224	14.29%	355,424	638,383	993,808
114	391.26	Computer Software Personal	0	14.29%	0	12,379	12,379
115	391.3	Data Handling Equipment	0	6.67%	0	0	0
116	391.3	Other Office Equipment	168,978	6.67%	11,271	697	11,967
117	392.11	Trans Equipment-Lt Duty Trucks	0	0.00%	0	0	0
118	392.12	Trans Equipment-Hvy Duty Trucks	4,154,323	8.33%	346,055	0	346,055
119	392.2	Trans Equipment-Autos	282,195	0.00%	0	0	0
120	392.3	Trans Equipment Other	0	0.00%	0	0	0
121	393	Stores Equipment	118,221	2.86%	3,381	0	3,381
122	394	Tools, Shop & Garage Equipment	950,099	5.00%	47,505	608	48,113
123	394	Tools, Shop & Garage Equip Other	3,934,335	5.00%	196,717	0	196,717
124	395	Laboratory Equipment	1,101,097	4.00%	44,044	0	44,044
125	395	Laboratory Equipment Other	285,859	4.00%	11,434	0	11,434
126	396	Power Operated Equipment	637,295	6.82%	43,464	0	43,464
127	397	Comm Equipment-Non-Tele	1,054,786	5.00%	52,739	83	52,822
128	397.2	Comm Equipment-Tele	57,657	6.67%	3,846	1,716	5,561
129	398	Miscellaneous	570,000	5.00%	28,500	398	28,898
130	399	Other Tangible Property	40,603	5.00%	2,030	0	2,030
131		Total General Plant	$ 21,750,153		$ 1,631,819	$ 919,107	$ 2,550,926
132		**Total Depreciation Expense**	**$ 778,834,395**		**$ 14,518,814**	**$ 919,107**	**$ 15,437,921**

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Cash Working Capital

St. Louis County

Line	Description		Adjusted Test Year Expenses	Revenue Lag	Expense Lag	Net CWC Lag [(C)-(D)]	Factor [(E)/365]		Cash Working Capital Requirement [(B)x(F)]
	(A)		(B)	(C)	(D)	(E)	(F)		(G)
1	Operation & Maintenance Expense								
2	Base Payroll	$	8,424,050	62.08	13.00	49.08	0.1345	$	1,133,035
3	Payroll Withholdings:								
4	FICA - Employee Portion		1,170,500	62.08	16.19	45.89	0.1257		147,132
5	Federal Income Taxes Withheld		2,762,708	62.08	16.19	45.89	0.1257		347,272
6	State Income Taxes Withheld		896,637	62.08	18.19	43.89	0.1202		107,776
7	401(k)		1,605,962	62.08	38.82	23.26	0.0637		102,300
8	EIP		124,184	62.08	38.82	23.26	0.0637		7,911
9	Fuel & Power		6,154,838	62.08	37.20	24.88	0.0682		419,760
10	Chemicals		5,167,103	62.08	62.08	0.00	0.0000		0
11	Materials and Supplies		1,961,146	62.08	62.08	0.00	0.0000		0
12	Purchased Water		215,057	62.08	42.45	19.63	0.0538		11,570
13	Management Fees		16,815,239	62.08	21.41	40.67	0.1114		1,873,218
14	Group Insurance		3,246,028	62.08	(7.50)	69.58	0.1906		618,693
15	OPEB's		752,915	62.08	3.41	58.67	0.1607		120,993
16	Pensions		2,118,515	62.08	17.58	44.50	0.1219		258,247
17	EIP - Employer Match		(27,308)	62.08	38.82	23.26	0.0637		(1,740)
18	401(k) - Employer Match		318,145	62.08	38.82	23.26	0.0637		20,266
19	Insurance Other Than Group		2,822,745	62.08	42.44	19.64	0.0538		151,864
20	Uncollectible Accounts		1,134,544	62.08	62.08	0.00	0.0000		0
21	Rents		246,768	62.08	(9.96)	72.04	0.1974		48,712
22	Cash Vouchers		7,961,552	62.08	21.41	40.67	0.1114		886,917
23	Total Operation & Maintenance Expense	$	63,871,329					$	6,253,926
24	Taxes Other Than Income								
25	FICA - Employer Portion		1,170,500	62.08	16.19	45.89	0.1257	$	147,132
26	Federal Unemployment		16,475	62.08	76.38	(14.30)	(0.0392)		(646)
27	State Unemployment		42,208	62.08	76.38	(14.30)	(0.0392)		(1,655)
28	Property Taxes		6,708,517	62.08	182.50	(120.42)	(0.3299)		(2,213,140)
29	Franchise Tax		168,166	62.08	(77.50)	139.58	0.3824		64,307
30	PSC Assessment		804,096	62.08	(31.63)	93.71	0.2567		206,412
31	Total Taxes Other Than Income	$	8,909,963					$	(1,797,590)
32	Other Expenses								
33	Gross Receipts Tax		10,292,352	25.96	47.37	(21.41)	(0.0587)		(604,161)
34	Sales Tax		697,437	0.00	8.12	(8.12)	(0.0222)		(15,483)
35	Missouri Primacy Fees		475,896	25.96	243.50	(217.54)	(0.5960)		(283,634)
36	Total Other Expenses	$	11,465,684					$	(903,278)
37	**Cash Working Capital Before Income Tax and Interest Offsets**							**$**	**3,553,058**
38	Interest Expense	$	9,774,419	62.08	108.85	(46.77)	(0.1281)	$	(1,252,103)
39	Federal Income Tax	$	5,455,008	62.08	37.00	25.08	0.0687	$	374,759
40	State Income Tax	$	857,216	62.08	58.95	3.13	0.0086	$	7,372

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Income Statement

St. Louis County

Line	Description (A)		Test Year End Direct Charges (B)		Adjustment Amount (C)	Adjustment No (D)		Adjusted Corporate Distribution (E)		Test Year As Adjusted [(B)+(C)+(E)] (F)
1	Operating Revenues:									
2	Residential Revenue	$	74,835,203	$	2,785,773	S-1	$	0	$	77,620,976
3	Commercial Revenue		22,402,412		887,786	S-2		26		23,290,224
4	Industrial Revenue		6,263,306		(44,135)	S-3		0		6,219,171
5	Private Fire		711,978		0	S-4		0		711,978
6	Public Fire		5,970,256		(15)	S-5		0		5,970,241
7	Public Authorities		990,407		56,553	S-6		0		1,046,960
8	Sales For Resale		4,280,395		572,030	S-7		0		4,852,425
9	Other Revenue		1,556,005		0	S-8		152,248		1,708,253
10	Total Revenues	$	117,009,962	$	4,257,992		$	152,275	$	121,420,229
11	Operating Expenses:									
12	Operation & Maintenance:									
13	Source of Supply		1,103,157		(19,951)	S-9		467		1,083,673
14	Pumping		7,535,298		135,602	S-10		(121,980)		7,548,920
15	Water Treatment		8,504,477		(520,418)	S-11		997		7,985,056
16	Transmission & Distribution		11,028,660		(97,611)	S-12		6,802		10,937,850
17	Customer Accounts		1,562,480		(163,753)	S-13		2,525,085		3,923,812
18	Administrative & General		(851,755)		8,282,135	S-14		24,961,637		32,392,017
19	Total O & M Expense	$	28,882,317	$	7,616,004		$	27,373,008	$	63,871,329
20	Other Operating Expenses:									
21	Depreciation - Plant		9,425,655		3,146,785	S-15		919,107		13,491,547
22	Amortization		0		0	S-16		0		0
23	Taxes Other Than Income		7,565,474		317,271	S-17		1,027,218		8,909,963
24	Total Other Operating Expense	$	16,991,129	$	3,464,056		$	1,946,325	$	22,401,510
25	Total Operating Expenses		45,873,446		11,080,060			29,319,333		86,272,839
26	Net Income Before Income Taxes	$	71,136,516	$	(6,822,068)		$	(29,167,059)	$	35,147,390
27	Income Taxes:									
28	Current Income Tax	$	0	$	5,078,707	S-18	$	3,088,313	$	8,167,020
29	Deferred Income Tax:									
30	Deferred Income Tax Expense		416,040		(4,269,006)	S-19		5,375,984		1,523,018
31	ITC Amortization		(98,028)		0	S-20		0		(98,028)
32	Total Income Taxes	$	318,012	$	809,701		$	8,464,298	$	9,592,010
33	**Net Operating Income**	$	70,818,504	$	(7,631,769)		$	(37,631,356)	$	25,555,379

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Adjustments To Income Statement

St. Louis County

Adjmt No.	Description		Adjustment Amount	Total Adjustment
Residential Revenue		S-1		$ 2,785,773
1	To Normalize and Annualize Revenues (Grissum)		$ 1,897,963	
2	To Remove Unbilled Revenues (Grissum)		1,204,241	
3	To Remove ISRS and Property Tax Surcharges (Grissum)		(316,431)	
Commercial Revenue		S-2		$ 887,786
1	To Normalize and Annualize Revenues (Grissum)		$ 702,952	
2	To Remove Unbilled Revenues (Grissum)		325,657	
3	To Remove ISRS and Property Tax Surcharges (Grissum)		(140,823)	
Industrial Revenue		S-3		$ (44,135)
1	To Normalize and Annualize Revenues (Grissum)		$ (60,200)	
2	To Remove Unbilled Revenues (Grissum)		16,065	
Private Fire		S-4		$ 0
1	To Remove Unbilled Revenues (Grissum)		0	
Public Fire		S-5	0	$ (15)
1	To Remove ISRS and Property Tax Surcharges (Grissum)		(15)	
Public Authorities		S-6		$ 56,553
1	To Remove Unbilled Revenues (Grissum)		63,152	
2	To Remove ISRS and Property Tax Surcharges (Grissum)		(6,599)	
Sales For Resale		S-7		$ 572,030
1	To Normalize and Annualize Revenues (Grissum)		$ 615,227	
2	To Remove Unbilled Revenues (Grissum)		(35,390)	
3	To Remove ISRS and Property Tax Surcharges (Grissum)		(7,807)	
Other Revenue		S-8		$ 0
1	To Include Compensation for MAWC Services Provided by AWR (Cassidy)		0	
Source of Supply		S-9		$ (19,951)
1	To Annualize Payroll (Hanneken)		$ 4,688	
2	To Normalize Overtime Pay (Hanneken)		(9,588)	

Missouri-American Water Company
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Adjustments To Income Statement

St. Louis County

Adjmt No.	Description	Adjustment Amount	Total Adjustment
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	(394)	
5	To Annualize Purchased Water Expense (Grissum)	(14,657)	
Pumping	S-10		$ 135,602
1	To Annualize Payroll (Hanneken)	$ 19,903	
2	To Normalize Overtime Pay (Hanneken)	(40,705)	
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	(7,324)	
5	To Annualize Fuel & Power Expense (Grissum)	163,728	
Water Treatment	S-11		$ (520,418)
1	To Annualize Payroll (Hanneken)	$ 27,814	
2	To Normalize Overtime Pay (Hanneken)	(56,885)	
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	(3,267)	
5	To Annualize Waste Disposal Expense (Hagemeyer)	88,198	
6	To Annualize Chemicals Expense (Grissum)	(576,278)	
Transmission & Distribution	S-12		$ (97,611)
1	To Annualize Payroll (Hanneken)	$ 100,013	
2	To Normalize Overtime Pay (Hanneken)	(204,543)	
3	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	(1,030)	
4	To Annualize Main Breaks Expense (Hagemeyer)	7,949	
Customer Accounts	S-13		$ (163,753)
1	To Annualize Payroll (Hanneken)	$ 19,843	
2	To Normalize Overtime Pay (Hanneken)	(40,582)	
3	To Annualize Postage Expense (Grissum)	34,975	
4	To Annualize Uncollectibles Expense (Grissum)	(177,989)	
Administrative & General	S-14		$ 8,282,135
1	To Annualize Payroll (Hanneken)	$ 26,628	
2	To Normalize Overtime Pay (Hanneken)	(54,459)	

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	St. Louis County Adjustment Amount	Total Adjustment
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	(170,719)	
5	To Remove STEP Costs (Hagemeyer)	0	
6	To Adjust the Allocation of Belleville Labs (Cassidy)	0	
7	To Annualize Insurance Other Than Group (Hagemeyer)	1,083,306	
8	To Annualize Other Post Employment Benefits (Hagemeyer)	1,090,412	
9	To Annualize Tank Painting Expense (Hagemeyer)	(377,441)	
10	To Annualize Pension Expense (Hagemeyer)	2,033,677	
11	To Annualize Transportation Leases (Hagemeyer)	(341,382)	
12	To Annualize Waste Disposal Expense (Hagemeyer)	0	
13	To Annualize Main Breaks Expense (Hagemeyer)	57,438	
14	To Normalize Rate Case Expense (Hagemeyer)	0	
15	To Remove Meals, Awards, etc. (Began)	(28,366)	
16	To Remove Miscellaneous Expense (Began)	(9,800)	
17	To Remove Dues and Donations (Began)	(94,010)	
18	To Remove Disallowed Promotion Expense (Began)	(1,577)	
19	To Remove Disallowed Advertising Expense (Began)	(18,012)	
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)	5,202,926	
23	To Annualize Incentive Compensation Expense (Hanneken)	(116,486)	
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		$ 3,146,785
1	To annualize depreciation expense at Staff's proposed rates (Began)	$ 5,093,159	

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

Adjustments To Income Statement

St. Louis County

Adjmt No.	Description		Adjustment Amount	Total Adjustment
2	To adjust depreciation expense related to contributions in aid of construction (Began)		(1,752,004)	
3	To adjust depreciation related to transportation and power operated equipment (Began)		(194,370)	
Amortization	S-16			$ 0
1			$ 0	
Taxes Other Than Income	S-17			$ 317,271
1	To Annualize Payroll Taxes (Hanneken)		$ 36,465	
2	To Adjust Payroll Tax Related to Incentive Compensation (Hanneken)		(8,911)	
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)		289,717	
Current Income Tax	S-18			$ 5,078,707
1	To adjust current income tax expense. (Cassidy)		$ 5,078,707	
Deferred Income Tax Expense	S-19			$ (4,269,006)
1	To adjust deferred income tax expense. (Cassidy)		$ (4,269,006)	
ITC Amortization	S-20			$ 0
1			$ 0	
2			0	

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

Income Tax Calculation

					St. Louis County		
Line	Description (A)			Test Year (B)	6.26% Return (C)	6.40% Return (D)	6.54% Return (E)
1	Net Operating Income (Acct. Sch. 1)			$ 25,555,379	$ 22,578,546	$ 23,083,498	$ 23,588,450
2	Add:						
3	Current Income Tax			8,167,020	6,312,224	6,626,847	6,941,471
4	Deferred Income Taxes						
5	Deferred Income Tax Expense			1,523,018	1,523,018	1,523,018	1,523,018
6	ITC Amortization			(98,028)	(98,028)	(98,028)	(98,028)
7	Net Income Before Income Tax			$ 35,147,389	$ 30,315,760	$ 31,135,336	$ 31,954,911
8	Addditions to Net Income Before Income Tax:						
9	Book Depreciation			$ 13,491,547	$ 13,491,547	$ 13,491,547	$ 13,491,547
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			26,245	26,245	26,245	26,245
13	Other (Describe)			0	0	0	0
14	Other (Describe)			0	0	0	0
15	Total Additions			$ 13,517,793	$ 13,517,793	$ 13,517,793	$ 13,517,793
16	Subtractions to Net Income Before Income Tax:						
17	Interest Expense	@	2.71%	$ 9,774,419	$ 9,774,419	$ 9,774,419	$ 9,774,419
18	Tax Straight Line Depreciation			13,491,547	13,491,547	13,491,547	13,491,547
19	Tax Depreciation in Excess of Straight Line			4,124,634	4,124,634	4,124,634	4,124,634
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			$ 27,390,600	$ 27,390,600	$ 27,390,600	$ 27,390,600
24	Net Taxable Income			$ 21,274,582	$ 16,442,953	$ 17,262,528	$ 18,082,103
25	Provision for Federal Income Tax						
26	Net Taxable Income			$ 21,274,582	$ 16,442,953	$ 17,262,528	$ 18,082,103
27	Deduct Missouri Income Tax	@	100.00%	1,109,101	857,216	899,942	942,669
28	Federal Taxable Income			$ 20,165,481	$ 15,585,737	$ 16,362,586	$ 17,139,434
29	Federal Income Tax	@	35.00%	$ 7,057,918	$ 5,455,008	$ 5,726,905	$ 5,998,802
30	Provision for Missouri Income Tax						
31	Net Taxable Income			$ 21,274,582	$ 16,442,953	$ 17,262,528	$ 18,082,103
32	Deduct Federal Income Tax	@	50.00%	3,528,959	2,727,504	2,863,453	2,999,401
33	Missouri Taxable Income			$ 17,745,623	$ 13,715,449	$ 14,399,075	$ 15,082,702
34	Missouri Income Tax	@	6.25%	$ 1,109,101	$ 857,216	$ 899,942	$ 942,669
35	Summary of Provision For Income Tax						
36	Federal Income Tax			$ 7,057,918	$ 5,455,008	$ 5,726,905	$ 5,998,802
37	State Income Tax			1,109,101	857,216	899,942	942,669
38	**Total Current Income Tax**			**$ 8,167,020**	**$ 6,312,224**	**$ 6,626,847**	**$ 6,941,471**

WARREN COUNTY
WATER

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

Revenue Requirement

			Warren County Water		
Line	(A)		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)	$ 744,576	$ 744,576	$ 744,576
2	Rate of Return		6.26%	6.40%	6.54%
3	Net Operating Income Requirement		$ 46,610	$ 47,653	$ 48,695
4	Net Operating Income Available	(From Accounting Schedule 9)	(50,261)	(50,261)	(50,261)
5	Additional Net Operating Income Requirement		$ 96,872	$ 97,914	$ 98,957
6	Income Tax Requirement:	(From Accounting Schedule 11)			
7	Required Current Income Tax		$ 19,717	$ 20,366	$ 21,016
8	Test Year Current Income Tax		(40,642)	(40,642)	(40,642)
9	Additional Current Income Tax Requirement		$ 60,358	$ 61,008	$ 61,658
10	Additional Gross Revenue Requirement Before Allowances		$ 157,230	$ 158,922	$ 160,614
11	Allowance for True-up		$ 13,834	$ 13,834	$ 13,834
12	**Additional Gross Revenue Requirement**		**$ 171,064**	**$ 172,756**	**$ 174,448**
13	Adjusted Revenue at Current Rates	(From Accounting Schedule 9)	$ 106,477	$ 106,477	$ 106,477
14	Total Gross Revenue Requirement		$ 277,542	$ 279,233	$ 280,925

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

Rate Base

Line	Description (A)		Warren County Water Direct Assigned (B)	Corporate Distribution (C)	Total (D)
1	Plant in Service	(From Accounting Schedule 3)	$ 975,074	$ 25,673	$ 1,000,747
2	Less:				0
3	Accumulated Depreciation Reserve	(From Accounting Schedule 5)	169,869	8,021	177,890
4	Accumulated Amortization Reserve			0	0
5	Net Plant in Service		$ 805,205	$ 17,652	$ 822,857
6	Add:				
7	Cash Working Capital	(From Accounting Schedule 8)	$ 7,249	$	$ 7,249
8	Materials and Supplies		526	5	531
9	Prepayments			1,760	1,760
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		$ 7,775	$ 1,766	$ 9,541
15	Deduct:				
16	Interest Offset	(From Accounting Schedule 8)	$ 3,674	$	$ 3,674
17	Federal Income Tax Offset	(From Accounting Schedule 8)	(252)		(252)
18	State Income Tax Offset	(From Accounting Schedule 8)	121		121
19	*Contributions In Aid of Construction:*			0	0
20	Customer Advances		100	(0)	100
21	Customer Deposits			0	0
22	Pre-71 ITC			0	0
23	Deferred Income Taxes			58,569	58,569
24	Accrued Pension Liability			25,610	25,610
25	Other			0	0
26	Other			0	0
27	Other			0	0
28	Total Deductions to Net Plant in Service		$ 3,643	$ 84,178	$ 87,821
29	**Total Rate Base**		**$ 809,337**	**$ (64,761)**	**$ 744,576**

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

Plant In Service

Warren County Water

Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
1		Intangible					
2	301	Organization	$	$ 0	P-1	$ 466	$ 466
3	302	Franchise & Consents		0	P-2	0	0
4	303	Miscellaneous Intangible		0	P-3	729	729
5		Total Intangible	$ 0	$ 0		$ 1,195	$ 1,195
6		Source of Supply					
7	310	Land & Land Rights	$	$ 0	P-4	$ 0	$ 0
8	311	Structures & Improvements		0	P-5	0	0
9	312	Collecting & Impounding Res		0	P-6	0	0
10	313	Lake, River & Other Intakes		0	P-7	0	0
11	314	Wells & Springs	725,966	(350,000)	P-8	0	375,966
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	$ 725,966	$ (350,000)		$ 0	$ 375,966
20		Pumping					
21	320	Land & Land Rights	$	$ 0	P-15	$ 0	$ 0
22	321	S & I-Plant		0	P-16	0	0
23	321.1	S & I-Pumps (STL)		0	P-17	0	0
24	321.2	S & I-Boosters		0	P-18	0	0
25	322	Boiler Equipment		0	P-19	0	0
26	323	Other Power Prod. Equip.		0	P-20	0	0
27	324	Steam Pumping Equipment		0	P-21	0	0
28	325.1	Electric Pumping Equipment	124,797	0	P-22	0	124,797
29	325.2	Pumping Equipment-Pre '46		0	P-23	0	0
30	325.3	Pumping Equipment-Post '46		0	P-24	0	0
31	325	Pumping Equipment-Booster		0	P-25	0	0
32	326	Diesel Pumping Equipment		0	P-26	0	0
33	326	Dsl Pump Equip-Stratman		0	P-27	0	0
34	326	Dsl Pump Equip-Central Plant		0	P-28	0	0
35	327	Pump Equip Hydraulic		0	P-29	0	0
36	328	Other Pumping Equipment		0	P-30	0	0
37		Total Pumping	$ 124,797	$ 0		$ 0	$ 124,797
38		Water Treatment Plant					
39	330	Land & Land Rights	$	$ 0	P-31	$ 0	$ 0
40	331	Structures & Improvements	2,244	0	P-32	0	2,244
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	20,789	0	P-38	0	20,789
47	332	WT Equip-North Plant		0	P-39	0	0

Missouri-American Water Company
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Plant In Service

Warren County Water

Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
48	332	WT Equip-Central 1 & 2		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	$ 23,033	$ 0		$ 0	$ 23,033
55		Transmission & Distribution					
56	340	Land & Land Rights	$ 65,000	$ 0	P-46	$ 0	$ 65,000
57	341	Structures & Improvements	2,001	0	P-47	0	2,001
58	341.63	S & I-Spec Cross		0	P-48	0	0
59	342	Distr. Res. & Standpipes		0	P-49	0	0
60	342	Rsvr & Standpipe-Elev	16,295	0	P-50	0	16,295
61	342	Rsvr & Standpipe-Ground		0	P-51	0	0
62	343	T & D Mains (Not Classified)		0	P-52	0	0
63	343.1	T & D Mains - 4" & Less	47,552	0	P-53	0	47,552
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"	124,138	0	P-56	0	124,138
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)	7,101	0	P-61	0	7,101
72	343.2	T & D Mains - PL 6-8" (STL)		0	P-62	0	0
73	343.3	T & D Mains - 10" to 16"		0	P-63	0	0
74	343.3	T & D Mains - 18" & Greater		0	P-64	0	0
75	343.3	CI-12" (STL)		0	P-65	0	0
76	343.3	CI-16" (STL)		0	P-66	0	0
77	343.3	T & D Mains - DI 12 (STL)		0	P-66	0	0
78	343.3	T & D Mains - DI 16 & Greater (STL)		0	P-67	0	0
79	343.3	T & D Mains - LJ 20 (STL)		0	P-68	0	0
80	343.3	T & D Mains - PL 12 (STL)		0	P-69	0	0
81	344	Fire Mains		0	P-70	0	0
82	345	Services	27,523	0	P-71	0	27,523
83	346.1	Meters-Bronze Case	45,659	0	P-72	0	45,659
84	346.2	Meters-Plastic Case		0	P-73	0	0
85	346.3	Meters-Other	10,601	0	P-74	0	10,601
86	346.3	Meters-Remote (ARB's)		0	P-75	0	0
87	347.1	Meter Install	31,910	0	P-76	0	31,910
88	347.2	Meter Install-Other		0	P-77	0	0
89	348	Hydrants	11,760	0	P-78	0	11,760
90	349	Other T&D Plant		0	P-79	0	0
91		Total Transmission & Distribution	$ 389,540	$ 0		$ 0	$ 389,540

Missouri-American Water Company
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Plant In Service

Warren County Water

Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
92		Sewer Plant					
93	351	Structures & Improvements	$	$ 0	P-80	$ 0	$ 0
94	352.1	Collection Sewers Forced		0	P-81	0	0
95	352.2	Collecting Mains		0	P-82	0	0
96	352.2	Collecting Mains Other		0	P-83	0	0
97	353	Service to Customers		0	P-84	0	0
98	363	Electric Pumping Equipment		0	P-85	0	0
99	370.1	Land & Land Rights		0	P-86	0	0
100	372	T&D Equipment		0	P-87	0	0
101	372	T&D Equipment Influent Lift		0	P-88	0	0
102	374	Outfall Sewer Lines		0	P-89	0	0
103		Total Sewer Plant	$ 0	$ 0		$ 0	$ 0
104		General Plant					
105	389	Land & Land Rights	$	$ 0	P-90	$ 0	$ 0
106	390	S&I-Store, Shop & Garage		0	P-91	0	0
107	390.1	S & I-Offices		0	P-92	0	0
108	390.1	S & I-Leasehold		0	P-93	0	0
109	390.1	S & I-Leasehold - SCADA		0	P-94	0	0
110	390.3	S&I-Misc	10	0	P-95	0	10
111	391	Office Furniture and Equipment		0	P-96	1,936	1,936
112	391.2	Computers & Peripheral Equipment	41,276	0	P-97	5,935	47,211
113	391.25	Computer Software		0	P-98	15,613	15,613
114	391.26	Computer Software Personal		0	P-99	303	303
115	391.3	Data Handling Equipment		0	P-100	0	0
116	391.3	Other Office Equipment		0	P-101	36	36
117	392.11	Trans Equipment-Lt Duty Trucks		0	P-102	104	104
118	392.12	Trans Equipment-Hvy Duty Trucks		0	P-103	0	0
119	392.2	Trans Equipment-Autos		0	P-104	385	385
120	392.3	Trans Equipment Other		0	P-105	0	0
121	393	Stores Equipment		0	P-106	0	0
122	394	Tools, Shop & Garage Equipment	7,115	0	P-107	42	7,157
123	394	Tools, Shop & Garage Equip Other		0	P-108	0	0
124	395	Laboratory Equipment		0	P-109	0	0
125	395	Laboratory Equipment Other		0	P-110	0	0
126	396	Power Operated Equipment		0	P-111	0	0
127	397	Comm Equipment-Non-Tele	9,953	0	P-112	6	9,959
128	397.2	Comm Equipment-Tele		0	P-113	90	90
129	398	Miscellaneous	3,384	0	P-114	28	3,412
130	399	Other Tangible Property		0	P-115	0	0
131		Total General Plant	$ 61,738	$ 0		$ 24,478	$ 86,216
132		**Total Plant In Service**	**$ 1,325,074**	**$ (350,000)**		**$ 25,673**	**$ 1,000,747**

Missouri-American Water Company
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Adjustments To Plant In Service

Warren County Water

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

Missouri-American Water Company
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Depreciation Reserve

Warren County Water

Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
1		Intangible					
2	301	Organization	$	$ 0	R-1	$ 0	$ 0
3	302	Franchise & Consents		0	R-2	0	0
4	303	Miscellaneous Intangible		0	R-3	875	875
5		Total Intangible	$ 0	$ 0		$ 875	$ 875
6		Source of Supply					
7	310	Land & Land Rights	$	$ 0	R-4	$ 0	$ 0
8	311	Structures & Improvements		0	R-5	0	0
9	312	Collecting & Impounding Res		0	R-6	0	0
10	313	Lake, River & Other Intakes		0	R-7	0	0
11	314	Wells & Springs	39,078	0	R-8	0	39,078
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	$ 39,078	$ 0		$ 0	$ 39,078
20		Pumping					
21	320	Land & Land Rights	$	$ 0	R-15	$ 0	$ 0
22	321	S & I-Plant		0	R-16	0	0
23	321.1	S & I-Pumps (STL)		0	R-17	0	0
24	321.2	S & I-Boosters		0	R-18	0	0
25	322	Boiler Equipment		0	R-19	0	0
26	323	Other Power Prod. Equip.		0	R-20	0	0
27	324	Steam Pumping Equipment		0	R-21	0	0
28	325.1	Electric Pumping Equipment	2,883	0	R-22	0	2,883
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	$ 2,883	$ 0		$ 0	$ 2,883
38		Water Treatment Plant					
39	330	Land & Land Rights	$	$ 0	R-31	$ 0	$ 0
40	331	Structures & Improvements	1,963	0	R-32	0	1,963
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	471	0	R-38	0	471
47	332	WT Equip-North Plant		0	R-39	0	0

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Depreciation Reserve

Warren County Water

Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
48	332	WT Equip-Central 1 & 2		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	$ 2,434	$ 0		$ 0	$ 2,434
55		Transmission & Distribution					
56	340	Land & Land Rights	$	$ 0	R-46	$ 0	$ 0
57	341	Structures & Improvements	1,018	0	R-47	0	1,018
58	341.63	S & I-Spec Cross		0	R-48	0	0
59	342	Distr. Res. & Standpipes		0	R-49	0	0
60	342	Rsvr & Standpipe-Elev	8,296	0	R-50	0	8,296
61	342	Rsvr & Standpipe-Ground		0	R-51	0	0
62	343	T & D Mains (Not Classified)		0	R-52	0	0
63	343.1	T & D Mains - 4" & Less	12,725	0	R-53	0	12,725
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"	75,880	0	R-56	0	75,880
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)	4,816	0	R-61	0	4,816
72	343.2	T & D Mains - PL 6-8" (STL)		0	R-62	0	0
73	343.3	T & D Mains - 10" to 16"		0	R-63	0	0
74	343.3	T & D Mains - 18" & Greater		0	R-64	0	0
75	343.3	CI-12" (STL)		0	R-65	0	0
76	343.3	CI-16" (STL)		0	R-66	0	0
77	343.3	T & D Mains - DI 12 (STL)		0	R-66	0	0
78	343.3	T & D Mains - DI 16 & Greater (STL)		0	R-67	0	0
79	343.3	T & D Mains - LJ 20 (STL)		0	R-68	0	0
80	343.3	T & D Mains - PL 12 (STL)		0	R-69	0	0
81	344	Fire Mains		0	R-70	0	0
82	345	Services	806	0	R-71	0	806
83	346.1	Meters-Bronze Case	462	0	R-72	0	462
84	346.2	Meters-Plastic Case		0	R-73	0	0
85	346.3	Meters-Other	8,719	0	R-74	0	8,719
86	346.3	Meters-Remote (ARB's)		0	R-75	0	0
87	347.1	Meter Install	1,448	0	R-76	0	1,448
88	347.2	Meter Install-Other		0	R-77	0	0
89	348	Hydrants	4,267	0	R-78	0	4,267
90	349	Other T&D Plant		0	R-79	0	0
91		Total Transmission & Distribution	$ 118,437	$ 0		$ 0	$ 118,437

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Depreciation Reserve

Warren County Water

Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
92		Sewer Plant					
93	351.0	Structures & Improvements	$	$ 0	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		0	R-91	0	0
107	390.1	S & I-Offices		0	R-92	(412)	(412)
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	10	0	R-95	0	10
111	391	Office Furniture and Equipment		0	R-96	(57)	(57)
112	391.2	Computers & Peripheral Equipment	127	0	R-97	308	435
113	391.25	Computer Software		0	R-98	6,660	6,660
114	391.26	Computer Software Personal		0	R-99	65	65
115	391.3	Data Handling Equipment		0	R-100	0	0
116	391.3	Other Office Equipment		0	R-101	23	23
117	392.11	Trans Equipment-Lt Duty Trucks		0	R-102	160	160
118	392.12	Trans Equipment-Hvy Duty Trucks		0	R-103	0	0
119	392.2	Trans Equipment-Autos		0	R-104	313	313
120	392.3	Trans Equipment Other		0	R-105	0	0
121	393	Stores Equipment		0	R-106	0	0
122	394	Tools, Shop & Garage Equipment	313	0	R-107	13	326
123	394	Tools, Shop & Garage Equip Other		0	R-108	0	0
124	395	Laboratory Equipment		0	R-109	0	0
125	395	Laboratory Equipment Other		0	R-110	0	0
126	396	Power Operated Equipment		0	R-111	0	0
127	397	Comm Equipment-Non-Tele	39	0	R-112	29	68
128	397.2	Comm Equipment-Tele		0	R-113	36	36
129	398	Miscellaneous	6,548	0	R-114	8	6,556
130	399	Other Tangible Property		0	R-115	0	0
131		Total General Plant	$ 7,037	$ 0		$ 7,146	$ 14,183
132		Not Classified		0	R-116	0	0
133		**Total Depreciation Reserve**	**$ 169,869**	**$ 0**		**$ 8,021**	**$ 177,890**

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Adjustments To Reserve

Warren County Water

NO ADJUSTMENTS

Missouri-American Water Company
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Depreciation Expense

Warren County 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)
1		Intangible					
2	301	Organization	$ 0	0.00%	$ 0	$ 0	$ 0
3	302	Franchise & Consents	0	0.00%	0	0	0
4	303	Miscellaneous Intangible	0	0.00%	0	0	0
5		Total Intangible	$ 0		$ 0	$ 0	$ 0
6		Source of Supply					
7	310	Land & Land Rights	$ 0	0.00%	$ 0	$ 0	$ 0
8	311	Structures & Improvements	0	2.45%	0	0	0
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	375,966	1.67%	6,279	0	6,279
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	$ 375,966		$ 6,279	$ 0	$ 6,279
20		Pumping					
21	320	Land & Land Rights	$ 0	0.00%	$ 0	$ 0	$ 0
22	321	S & I-Plant	0	1.73%	0	0	0
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	124,797	2.44%	3,045	0	3,045
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	0	2.44%	0	0	0
37		Total Pumping	$ 124,797		$ 3,045	$ 0	$ 3,045
38		Water Treatment Plant					
39	330	Land & Land Rights	$ 0	0.00%	$ 0	$ 0	$ 0
40	331	Structures & Improvements	2,244	1.63%	37	0	37
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	20,789	2.78%	578	0	578
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	$ 23,033		$ 615	$ 0	$ 615

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Depreciation Expense

Warren County 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)
55		Transmission & Distribution					
56	340	Land & Land Rights	$ 65,000	0.00%	$ 0	$ 0	$ 0
57	341	Structures & Improvements	2,001	2.67%	53	0	53
58	341.63	S & I-Spec Cross	0	0.00%	0	0	0
59	342	Distr. Res. & Standpipes	0	2.25%	0	0	0
60	342	Rsvr & Standpipe-Elev	16,295	2.25%	367	0	367
61	342	Rsvr & Standpipe-Ground	0	2.25%	0	0	0
62	343	T & D Mains (Not Classified)	0	1.50%	0	0	0
63	343.1	T & D Mains - 4" & Less	47,552	1.50%	713	0	713
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"	124,138	1.50%	1,862	0	1,862
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)	7,101	1.50%	107	0	107
72	343.2	T & D Mains - PL 6-8" (STL)	0	1.50%	0	0	0
73	343.3	T & D Mains - 10" to 16"	0	1.50%	0	0	0
74	343.3	T & D Mains - 18" & Greater	0	1.50%	0	0	0
75	343.3	CI-12" (STL)	0	1.50%	0	0	0
76	343.3	CI-16" (STL)	0	1.50%	0	0	0
77	343.3	T & D Mains - DI 12 (STL)	0	1.50%	0	0	0
78	343.3	T & D Mains - DI 16 & Greater (STL)	0	1.50%	0	0	0
79	343.3	T & D Mains - LJ 20 (STL)	0	1.50%	0	0	0
80	343.3	T & D Mains - PL 12 (STL)	0	1.50%	0	0	0
81	344	Fire Mains	0	1.50%	0	0	0
82	345	Services	27,523	3.08%	848	0	848
83	346.1	Meters-Bronze Case	45,659	2.43%	1,110	0	1,110
84	346.2	Meters-Plastic Case	0	2.43%	0	0	0
85	346.3	Meters-Other	10,601	2.43%	258	0	258
86	346.3	Meters-Remote (ARB's)	0	2.43%	0	0	0
87	347.1	Meter Install	31,910	2.43%	775	0	775
88	347.2	Meter Install-Other	0	2.43%	0	0	0
89	348	Hydrants	11,760	1.92%	226	0	226
90	349	Other T&D Plant	0	2.00%	0	0	0
91		Total Transmission & Distribution	$ 389,540		$ 6,318	$ 0	$ 6,318
92		Sewer Plant					
93	351.0	Structures & Improvements	$ 0	0.00%	$ 0	$ 0	$ 0
94	352.1	Collection Sewers Forced	0	0.00%	$ 0	0	0
95	352.2	Collecting Mains	0	0.00%	$ 0	0	0
96	352.2	Collecting Mains Other	0	0.00%	$ 0	0	0
97	353.0	Service to Customers	0	0.00%	$ 0	0	0
98	363.0	Electric Pumping Equipment	0	0.00%	$ 0	0	0
99	370.1	Land & Land Rights	0	0.00%	$ 0	0	0
100	372	T&D Equipment	0	0.00%	0	0	0
101	372.0	T&D Equipment Influent Lift	0	0.00%	0	0	0
102	374	Outfall Sewer Lines	0	0.00%	0	0	0
103		Total Sewer Plant	$ 0		$ 0	$ 0	$ 0
104		General Plant					
105	389	Land & Land Rights	$ 0	0.00%	$ 0	$ 0	$ 0
106	390	S&I-Store, Shop & Garage	0	2.40%	0	0	0
107	390.1	S & I-Offices	0	2.40%	0	0	0
108	390.1	S & I-Leasehold	0	5.00%	0	0	0

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Depreciation Expense

Warren County 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	10	2.40%	0	0	0
111	391	Office Furniture and Equipment	0	4.00%	0	77	77
112	391.2	Computers & Peripheral Equipment	41,276	14.29%	5,898	848	6,746
113	391.25	Computer Software	0	14.29%	0	2,231	2,231
114	391.26	Computer Software Personal	0	14.29%	0	43	43
115	391.3	Data Handling Equipment	0	6.67%	0	0	0
116	391.3	Other Office Equipment	0	6.67%	0	2	2
117	392.11	Trans Equipment-Lt Duty Trucks	0	0.00%	0	0	0
118	392.12	Trans Equipment-Hvy Duty Trucks	0	8.33%	0	0	0
119	392.2	Trans Equipment-Autos	0	0.00%	0	0	0
120	392.3	Trans Equipment Other	0	0.00%	0	0	0
121	393	Stores Equipment	0	2.86%	0	0	0
122	394	Tools, Shop & Garage Equipment	7,115	5.00%	356	2	358
123	394	Tools, Shop & Garage Equip Other	0	5.00%	0	0	0
124	395	Laboratory Equipment	0	4.00%	0	0	0
125	395	Laboratory Equipment Other	0	4.00%	0	0	0
126	396	Power Operated Equipment	0	6.82%	0	0	0
127	397	Comm Equipment-Non-Tele	9,953	5.00%	498	0	498
128	397.2	Comm Equipment-Tele	0	6.67%	0	6	6
129	398	Miscellaneous	3,384	5.00%	169	1	171
130	399	Other Tangible Property	0	5.00%	0	0	0
131		Total General Plant	$ 61,738		$ 6,921	$ 3,212	$ 10,133
132		**Total Depreciation Expense**	**$ 975,074**		**$ 23,177**	**$ 3,212**	**$ 26,389**

Missouri-American Water Company
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Cash Working Capital

Warren County Water

Line	Description (A)		Adjusted Test Year Expenses (B)	Revenue Lag (C)	Expense Lag (D)	Net CWC Lag [(C)-(D)] (E)	Factor [(E)/365] (F)		Cash Working Capital Requirement [(B)x(F)] (G)
1	Operation & Maintenance Expense								
2	Base Payroll	$	29,549	42.40	13.00	29.40	0.0805	$	2,379
3	Payroll Withholdings:								
4	FICA - Employee Portion		3,913	42.40	16.19	26.21	0.0718		281
5	Federal Income Taxes Withheld		9,691	42.40	16.19	26.21	0.0718		696
6	State Income Taxes Withheld		3,145	42.40	18.19	24.21	0.0663		209
7	401(k)		5,633	42.40	38.82	3.58	0.0098		55
8	EIP		436	42.40	38.82	3.58	0.0098		4
9	Fuel & Power		6,882	42.40	37.20	5.20	0.0142		98
10	Chemicals		2,077	42.40	42.40	0.00	0.0000		0
11	Materials and Supplies		2,924	42.40	42.40	0.00	0.0000		0
12	Purchased Water		0	42.40	42.45	(0.05)	(0.0001)		0
13	Management Fees		68,076	42.40	21.41	20.99	0.0575		3,914
14	Group Insurance		13,448	42.40	(7.50)	49.90	0.1367		1,838
15	OPEB's		2,631	42.40	3.41	38.99	0.1068		281
16	Pensions		7,404	42.40	17.58	24.82	0.0680		503
17	EIP - Employer Match		(93)	42.40	38.82	3.58	0.0098		(1)
18	401(k) - Employer Match		1,183	42.40	38.82	3.58	0.0098		12
19	Insurance Other Than Group		9,865	42.40	42.44	(0.04)	(0.0001)		(1)
20	Uncollectible Accounts		1,857	42.40	42.40	0.00	0.0000		0
21	Rents		177	42.40	(9.96)	52.36	0.1435		25
22	Cash Vouchers		(5,885)	42.40	21.41	20.99	0.0575		(338)
23	Total Operation & Maintenance Expense	$	162,914					$	9,955
24	Taxes Other Than Income								
25	FICA - Employer Portion		3,913	42.40	16.19	26.21	0.0718	$	281
26	Federal Unemployment		57	42.40	76.38	(33.98)	(0.0931)		(5)
27	State Unemployment		147	42.40	76.38	(33.98)	(0.0931)		(14)
28	Property Taxes		6,195	42.40	182.50	(140.10)	(0.3838)		(2,378)
29	Franchise Tax		251	42.40	(77.50)	119.90	0.3285		82
30	PSC Assessment		705	42.40	(31.63)	74.03	0.2028		143
31	Total Taxes Other Than Income	$	11,267					$	(1,891)
32	Other Expenses								
33	Gross Receipts Tax		0	25.19	47.37	(22.18)	(0.0608)		0
34	Sales Tax		643	0.00	8.12	(8.12)	(0.0222)		(14)
35	Missouri Primacy Fees		1,340	25.19	243.50	(218.31)	(0.5981)		(801)
36	Total Other Expenses	$	1,983					$	(815)
37	**Cash Working Capital Before Income Tax and Interest Offsets**							$	7,249
38	Interest Expense	$	20,178	42.40	108.85	(66.45)	(0.1821)	$	(3,674)
39	Federal Income Tax	$	17,039	42.40	37.00	5.40	0.0148	$	252
40	State Income Tax	$	2,678	42.40	58.95	(16.55)	(0.0453)	$	(121)

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Income Statement

Warren County Water

Line	Description (A)	Test Year End Direct Charges (B)	Adjustment Amount (C)	Adjustment No. (D)	Adjusted Corporate Distribution (E)	Test Year As Adjusted [(B)+(C)+(E)] (F)
1	Operating Revenues:					
2	Residential Revenue	$ 105,592	$ (643)	S-1	$ 0	$ 104,949
3	Commercial Revenue	1,357	3	S-2	0	1,360
4	Industrial Revenue	0	0	S-3	0	0
5	Private Fire	0	0	S-4	0	0
6	Public Fire	0	0	S-5	0	0
7	Public Authorities	0	0	S-6	0	0
8	Sales For Resale	0	0	S-7	0	0
9	Other Revenue	0	0	S-8	168	168
10	Total Revenues	$ 106,949	$ (640)		$ 168	$ 106,477
11	Operating Expenses:					
12	Operation & Maintenance:					
13	Source of Supply	7,419	0	S-9	1	7,420
14	Pumping	19	(400)	S-10	(135)	(516)
15	Water Treatment	3,576	(1,434)	S-11	0	2,142
16	Transmission & Distribution	20,275	34,005	S-12	0	54,280
17	Customer Accounts	0	(15,404)	S-13	3,890	(11,514)
18	Administrative & General	796	13,759	S-14	96,547	111,102
19	Total O & M Expense	$ 32,085	$ 30,526		$ 100,303	$ 162,914
20	Other Operating Expenses:					
21	Depreciation - Plant	19,564	3,613	S-15	3,212	26,389
22	Amortization	0	0	S-16	0	0
23	Taxes Other Than Income	8,643	1,476	S-17	1,148	11,267
24	Total Other Operating Expense	$ 28,207	$ 5,089		$ 4,360	$ 37,657
25	Total Operating Expenses	60,292	35,615		104,663	200,570
26	Net Income Before Income Taxes	$ 46,657	$ (36,255)		$ (104,495)	$ (94,093)
27	Income Taxes:					
28	Current Income Tax	$ 0	$ (25,273)	S-18	$ (15,368)	$ (40,642)
29	Deferred Income Tax:					
30	Deferred Income Tax Expense	0	7,641	S-19	(10,831)	(3,190)
31	ITC Amortization	0	0	S-20	0	0
32	Total Income Taxes	$ 0	$ (17,632)		$ (26,200)	$ (43,832)
33	**Net Operating Income**	**$ 46,657**	**$ (18,623)**		**$ (78,295)**	**$ (50,261)**

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Adjustments To Income Statement

Warren County Water

Adjmt No.	Description		Adjustment Amount	Total Adjustment
Residential Revenue		S-1		$ (643)
1	To Normalize and Annualize Revenues (Grissum)		$ (643)	
2	To Remove Unbilled Revenues (Grissum)		0	
3	To Remove ISRS and Property Tax Surcharges (Grissum)		0	
Commercial Revenue		S-2		$ 3
1	To Normalize and Annualize Revenues (Grissum)		$ 3	
2	To Remove Unbilled Revenues (Grissum)		0	
3	To Remove ISRS and Property Tax Surcharges (Grissum)		0	
Industrial Revenue		S-3		$ 0
1	To Normalize and Annualize Revenues (Grissum)		$ 0	
2	To Remove Unbilled Revenues (Grissum)		0	
Private Fire		S-4		$ 0
1	To Remove Unbilled Revenues (Grissum)		0	
Public Fire		S-5	0	$ 0
1	To Remove ISRS and Property Tax Surcharges (Grissum)		0	
Public Authorities		S-6		$ 0
1	To Remove Unbilled Revenues (Grissum)		0	
2	To Remove ISRS and Property Tax Surcharges (Grissum)		0	
Sales For Resale		S-7		$ 0
1	To Normalize and Annualize Revenues (Grissum)		$ 0	
2	To Remove Unbilled Revenues (Grissum)		0	
3	To Remove ISRS and Property Tax Surcharges (Grissum)		0	
Other Revenue		S-8		$ 0
1	To Include Compensation for MAWC Services Provided by AWR (Cassidy)		0	
Source of Supply		S-9		$ 0
1	To Annualize Payroll (Hanneken)		$ 0	
2	To Normalize Overtime Pay (Hanneken)		0	

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Adjustments To Income Statement

Adjmt No.	Description	Warren County Water 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		$ (400)
1	To Annualize Payroll (Hanneken)	$ 0	
2	To Normalize Overtime Pay (Hanneken)	0	
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	0	
5	To Annualize Fuel & Power Expense (Grissum)	(400)	
Water Treatment	S-11		$ (1,434)
1	To Annualize Payroll (Hanneken)	$ 0	
2	To Normalize Overtime Pay (Hanneken)	0	
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	0	
5	To Annualize Waste Disposal Expense (Hagemeyer)	0	
6	To Annualize Chemicals Expense (Grissum)	(1,434)	
Transmission & Distribution	S-12		$ 34,005
1	To Annualize Payroll (Hanneken)	$ 32,949	
2	To Normalize Overtime Pay (Hanneken)	1,056	
3	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	0	
4	To Annualize Main Breaks Expense (Hagemeyer)	0	
Customer Accounts	S-13		$ (15,404)
1	To Annualize Payroll (Hanneken)	$ 0	
2	To Normalize Overtime Pay (Hanneken)	0	
3	To Annualize Postage Expense (Grissum)	(15,238)	
4	To Annualize Uncollectibles Expense (Grissum)	(166)	
Administrative & General	S-14		$ 13,759
1	To Annualize Payroll (Hanneken)	$ 0	
2	To Normalize Overtime Pay (Hanneken)	0	

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Adjustments To Income Statement

Warren County Water

Adjmt No.	Description	Adjustment Amount	Total Adjustment
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	0	
5	To Remove STEP Costs (Hagemeyer)	0	
6	To Adjust the Allocation of Belleville Labs (Cassidy)	0	
7	To Annualize Insurance Other Than Group (Hagemeyer)	0	
8	To Annualize Other Post Employment Benefits (Hagemeyer)	0	
9	To Annualize Tank Painting Expense (Hagemeyer)	0	
10	To Annualize Pension Expense (Hagemeyer)	0	
11	To Annualize Transportation Leases (Hagemeyer)	0	
12	To Annualize Waste Disposal Expense (Hagemeyer)	0	
13	To Annualize Main Breaks Expense (Hagemeyer)	0	
14	To Normalize Rate Case Expense (Hagemeyer)	0	
15	To Remove Meals, Awards, etc. (Began)	0	
16	To Remove Miscellaneous Expense (Began)	0	
17	To Remove Dues and Donations (Began)	0	
18	To Remove Disallowed Promotion Expense (Began)	0	
19	To Remove Disallowed Advertising Expense (Began)	0	
20	To Remove Disallowed Dues, Donations and Memberships (Began)	0	
21	To Remove Disallowed Lobbying Expense (Began)	0	
22	To Annualize Payroll Tax Expense (Hanneken)	13,759	
23	To Annualize Incentive Compensation Expense (Hanneken)	0	
24	To Adjust Allocated External Affairs Expense (Hanneken)	0	
25	To Adjust Allocated Management Fees Expense (Hanneken)	0	
26	To Adjust Allocated Incentive Compensation Expense (Hanneken)	0	
27	To Reduce Capitalized Cost (Hanneken)	0	
28	To Remove Expense Associated with Penalties (Hagemeyer)	0	
Depreciation - Plant	S-15		$ 3,613
1	To annualize depreciation expense at Staff's proposed rates (Began)	$ 3,613	

Missouri-American Water Company
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Adjustments To Income Statement

		Warren County Water	
Adjmt No.	Description	Adjustment Amount	Total Adjustment
2	To adjust depreciation expense related to contributions in aid of construction (Began)	0	
3	To adjust depreciation related to transportation and power operated equipment (Began)	0	
Amortization	S-16		$ 0
1		$ 0	
Taxes Other Than Income	S-17		$ 1,476
1	To Annualize Payroll Taxes (Hanneken)	$ 2,703	
2	To Adjust Payroll Tax Related to Incentive Compensation (Hanneken)	0	
3	To Remove Payroll Tax Related to Lobbyist (Hanneken)	0	
4	To Adjust Franchise Tax (Began)	0	
5	To Adjust PSC Assessment (Began)	0	
6	To Adjust Property Tax (Began)	(1,227)	
Current Income Tax	S-18		$ (25,273)
1	To adjust current income tax expense. (Cassidy)	$ (25,273)	
Deferred Income Tax Expense	S-19		$ 7,641
1	To adjust deferred income tax expense. (Cassidy)	$ 7,641	
ITC Amortization	S-20		$ 0
1		$ 0	
2		0	

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

Income Tax Calculation

							Warren County Water				
	Description			Test Year		6.26% Return		6.40% Return		6.54% Return	
Line	(A)			(B)		(C)		(D)		(E)	
1	Net Operating Income (Acct. Sch. 1)			$	(50,261)	$	46,610	$	47,653	$	48,695
2	Add:										
3	Current Income Tax				(40,642)		19,717		20,366		21,016
4	Deferred Income Taxes										
5	Deferred Income Tax Expense				(3,190)		(3,190)		(3,190)		(3,190)
6	ITC Amortization				0		0		0		0
7	Net Income Before Income Tax			$	(94,093)	$	63,137	$	64,829	$	66,521
8	Addditions to Net Income Before Income Tax:										
9	Book Depreciation			$	26,389	$	26,389	$	26,389	$	26,389
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				92		92		92		92
13	Other (Describe)				0		0		0		0
14	Other (Describe)				0		0		0		0
15	Total Additions			$	26,481	$	26,481	$	26,481	$	26,481
16	Subtractions to Net Income Before Income Tax:										
17	Interest Expense	@	2.71%	$	20,178	$	20,178	$	20,178	$	20,178
18	Tax Straight Line Depreciation				26,389		26,389		26,389		26,389
19	Tax Depreciation in Excess of Straight Line				(8,310)		(8,310)		(8,310)		(8,310)
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			$	38,257	$	38,257	$	38,257	$	38,257
24	Net Taxable Income			$	(105,869)	$	51,361	$	53,053	$	54,745
25	Provision for Federal Income Tax										
26	Net Taxable Income			$	(105,869)	$	51,361	$	53,053	$	54,745
27	Deduct Missouri Income Tax	@	100.00%		(5,519)		2,678		2,766		2,854
28	Federal Taxable Income			$	(100,350)	$	48,683	$	50,287	$	51,891
29	Federal Income Tax	@	35.00%	$	(35,122)	$	17,039	$	17,601	$	18,162
30	Provision for Missouri Income Tax										
31	Net Taxable Income			$	(105,869)	$	51,361	$	53,053	$	54,745
32	Deduct Federal Income Tax	@	50.00%		(17,561)		8,520		8,800		9,081
33	Missouri Taxable Income			$	(88,308)	$	42,841	$	44,253	$	45,664
34	Missouri Income Tax	@	6.25%	$	(5,519)	$	2,678	$	2,766	$	2,854
35	Summary of Provision For Income Tax										
36	Federal Income Tax			$	(35,122)	$	17,039	$	17,601	$	18,162
37	State Income Tax				(5,519)		2,678		2,766		2,854
38	**Total Current Income Tax**			**$**	**(40,642)**	**$**	**19,717**	**$**	**20,366**	**$**	**21,016**