WARRENSBURG

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

Revenue Requirement

			Warrensburg		
			8.60% Equity Return	9.10% Equity Return	9.60% Equity Return
Line	(A)		(B)	(C)	(D)
1	Net Original Cost Rate Base	(From Accounting Schedule 2)	$ 10,257,299	$ 10,257,299	$ 10,257,299
2	Rate of Return		6.26%	6.40%	6.54%
3	Net Operating Income Requirement		$ 642,107	$ 656,467	$ 670,827
4	Net Operating Income Available	(From Accounting Schedule 9)	594,829	594,829	594,829
5	Additional Net Operating Income Requirement		$ 47,278	$ 61,638	$ 75,998
6	Income Tax Requirement:	(From Accounting Schedule 11)			
7	Required Current Income Tax		$ 207,693	$ 216,640	$ 225,588
8	Test Year Current Income Tax		178,235	178,235	178,235
9	Additional Current Income Tax Requirement		$ 29,458	$ 38,405	$ 47,353
10	Additional Gross Revenue Requirement Before Allowances		$ 76,735	$ 100,043	$ 123,351
11	Allowance for True-up		$ 347,570	$ 347,570	$ 347,570
12	**Additional Gross Revenue Requirement**		**$ 424,305**	**$ 447,613**	**$ 470,921**
13	Adjusted Revenue at Current Rates	(From Accounting Schedule 9)	$ 2,567,303	$ 2,567,303	$ 2,567,303
14	Total Gross Revenue Requirement		$ 2,991,609	$ 3,014,916	$ 3,038,224

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Rate Base

			Warrensburg	
Line	Description (A)	Direct Assigned (B)	Corporate Distribution (C)	Total (D)
1	Plant in Service (From Accounting Schedule 3)	$ 18,321,966	$ 126,991	$ 18,448,957
2	Less:			0
3	Accumulated Depreciation Reserve (From Accounting Schedule 5)	3,516,729	39,675	3,556,404
4	Accumulated Amortization Reserve		0	0
5	Net Plant in Service	$ 14,805,237	$ 87,315	$ 14,892,552
6	Add:			
7	Cash Working Capital (From Accounting Schedule 8)	$ (13,261)	$	$ (13,261)
8	Materials and Supplies	26,609	77	26,686
9	Prepayments		8,707	8,707
10	Deferred OPEB Asset		52,902	52,902
11	Other		0	0
12	Other		0	0
13	Other		0	0
14	Total Additions to Net Plant in Service	$ 13,348	$ 61,686	$ 75,034
15	Deduct:			
16	Interest Offset (From Accounting Schedule 8)	$ 50,619	$	$ 50,619
17	Federal Income Tax Offset (From Accounting Schedule 8)	(2,656)		(2,656)
18	State Income Tax Offset (From Accounting Schedule 8)	1,278		1,278
19	Contributions In Aid of Construction:	2,403,725	0	2,403,725
20	Customer Advances	941,383	(51)	941,332
21	Customer Deposits		0	0
22	Pre-71 ITC		0	0
23	Deferred Income Taxes		1,189,311	1,189,311
24	Accrued Pension Liability		126,678	126,678
25	Other		0	0
26	Other		0	0
27	Other		0	0
28	Total Deductions to Net Plant in Service	$ 3,394,349	$ 1,315,938	$ 4,710,287
29	**Total Rate Base**	**$ 11,424,236**	**$ (1,166,937)**	**$ 10,257,299**

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Plant In Service

Warrensburg

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	$ 2,304	$ 2,304
3	302	Franchise & Consents	5,083	0	P-2	0	5,083
4	303	Miscellaneous Intangible	2,514	0	P-3	3,607	6,121
5		Total Intangible	$ 7,597	$ 0		$ 5,910	$ 13,507
6		Source of Supply					
7	310	Land & Land Rights	$ 9,981	$ 0	P-4	$ 0	$ 9,981
8	311	Structures & Improvements	36,246	0	P-5	0	36,246
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	849,776	0	P-8	0	849,776
12	315	Infiltration Galleries & Tunnels		0	P-9	0	0
13	316	Supply Mains	182,694	0	P-9	0	182,694
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	$ 1,078,697	$ 0		$ 0	$ 1,078,697
20		Pumping					
21	320	Land & Land Rights	$	$ 0	P-15	$ 0	$ 0
22	321	S & I-Plant	228,732	0	P-16	0	228,732
23	321.1	S & I-Pumps (STL)		0	P-17	0	0
24	321.2	S & I-Boosters		0	P-18	0	0
25	322	Boiler Equipment		0	P-19	0	0
26	323	Other Power Prod. Equip.	5,325	0	P-20	0	5,325
27	324	Steam Pumping Equipment		0	P-21	0	0
28	325.1	Electric Pumping Equipment	265,696	0	P-22	0	265,696
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	12,673	0	P-30	0	12,673
37		Total Pumping	$ 512,426	$ 0		$ 0	$ 512,426
38		Water Treatment Plant					
39	330	Land & Land Rights	$ 511	$ 0	P-31	$ 0	$ 511
40	331	Structures & Improvements	819,039	0	P-32	0	819,039
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	3,433,628	0	P-38	0	3,433,628
47	332	WT Equip-North Plant		0	P-39	0	0

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Plant In Service

Warrensburg

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	$ 4,253,178	$ 0		$ 0	$ 4,253,178
55		Transmission & Distribution					
56	340	Land & Land Rights	$ 142,406	$ 0	P-46	$ 0	$ 142,406
57	341	Structures & Improvements	196,828	0	P-47	0	196,828
58	341.63	S & I-Spec Cross		0	P-48	0	0
59	342	Distr. Res. & Standpipes	529,958	0	P-49	0	529,958
60	342	Rsvr & Standpipe-Elev	58,162	0	P-50	0	58,162
61	342	Rsvr & Standpipe-Ground		0	P-51	0	0
62	343	T & D Mains (Not Classified)	3,073,928	0	P-52	0	3,073,928
63	343.1	T & D Mains - 4" & Less	95,930	0	P-53	0	95,930
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"	2,064,178	0	P-56	0	2,064,178
67	343.2	CI-10" & Smaller-1900-1928		0	P-57	0	0
68	343.2	CI-10" & Smaller 1929-1956		0	P-58	0	0
69	343.2	CI-10" & Smaller-1957-1993		0	P-59	0	0
70	343.2	T & D Mains - DI 6-8 (STL)		0	P-60	0	0
71	343.2	T & D Mains - DI 6-10" (TN)		0	P-61	0	0
72	343.2	T & D Mains - PL 6-8" (STL)		0	P-62	0	0
73	343.3	T & D Mains - 10" to 16"	1,200,756	0	P-63	0	1,200,756
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	115,174	0	P-70	0	115,174
82	345	Services	2,113,656	0	P-71	0	2,113,656
83	346.1	Meters-Bronze Case	418,151	0	P-72	0	418,151
84	346.2	Meters-Plastic Case		0	P-73	0	0
85	346.3	Meters-Other	131,677	0	P-74	0	131,677
86	346.3	Meters-Remote (ARB's)		0	P-75	0	0
87	347.1	Meter Install	946,004	0	P-76	0	946,004
88	347.2	Meter Install-Other		0	P-77	0	0
89	348	Hydrants	870,044	0	P-78	0	870,044
90	349	Other T&D Plant		0	P-79	0	0
91		Total Transmission & Distribution	$ 11,956,852	$ 0		$ 0	$ 11,956,852

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Plant In Service

Warrensburg

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	$ 2,222	$ 0	P-90	$ 0	$ 2,222
106	390	S&I-Store, Shop & Garage		0	P-91	0	0
107	390.1	S & I-Offices	133,680	0	P-92	0	133,680
108	390.1	S & I-Leasehold		0	P-93	0	0
109	390.1	S & I-Leasehold - SCADA		0	P-94	0	0
110	390.3	S&I-Misc		0	P-95	0	0
111	391	Office Furniture and Equipment	11,840	0	P-96	9,577	21,417
112	391.2	Computers & Peripheral Equipment	54,627	0	P-97	29,359	83,986
113	391.25	Computer Software		0	P-98	77,229	77,229
114	391.26	Computer Software Personal		0	P-99	1,498	1,498
115	391.3	Data Handling Equipment		0	P-100	0	0
116	391.3	Other Office Equipment		0	P-101	181	181
117	392.11	Trans Equipment-Lt Duty Trucks	89,638	0	P-102	515	90,153
118	392.12	Trans Equipment-Hvy Duty Trucks		0	P-103	0	0
119	392.2	Trans Equipment-Autos		0	P-104	1,902	1,902
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	12,949	0	P-107	210	13,159
123	394	Tools, Shop & Garage Equip Other		0	P-108	0	0
124	395	Laboratory Equipment	57,112	0	P-109	0	57,112
125	395	Laboratory Equipment Other		0	P-110	0	0
126	396	Power Operated Equipment	62,688	0	P-111	0	62,688
127	397	Comm Equipment-Non-Tele	12,378	0	P-112	29	12,407
128	397.2	Comm Equipment-Tele	2,038	0	P-113	445	2,483
129	398	Miscellaneous	67,318	0	P-114	138	67,456
130	399	Other Tangible Property	6,726	0	P-115	0	6,726
131		Total General Plant	$ 513,216	$ 0		$ 121,080	$ 634,296
132		**Total Plant In Service**	**$ 18,321,966**	**$ 0**		**$ 126,991**	**$ 18,448,957**

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Adjustments To Plant In Service

Warrensburg

NO ADJUSTMENTS

Missouri-American Water Company
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Depreciation Reserve

Warrensburg

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	4,328	4,328
5		Total Intangible	$ 0	$ 0		$ 4,328	$ 4,328
6		Source of Supply					
7	310	Land & Land Rights	$	$ 0	R-4	$ 0	$ 0
8	311	Structures & Improvements	3,822	0	R-5	0	3,822
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	127,867	0	R-8	0	127,867
12	315	Infiltration Galleries & Tunnels		0	R-9	0	0
13	316	Supply Mains	48,551	0	R-9	0	48,551
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	$ 180,240	$ 0		$ 0	$ 180,240
20		Pumping					
21	320	Land & Land Rights	$	$ 0	R-15	$ 0	$ 0
22	321	S & I-Plant	36,232	0	R-16	0	36,232
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.	544	0	R-20	0	544
27	324	Steam Pumping Equipment		0	R-21	0	0
28	325.1	Electric Pumping Equipment	(155,590)	0	R-22	0	(155,590)
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	5,659	0	R-30	0	5,659
37		Total Pumping	$ (113,155)	$ 0		$ 0	$ (113,155)
38		Water Treatment Plant					
39	330	Land & Land Rights	$	$ 0	R-31	$ 0	$ 0
40	331	Structures & Improvements	114,374	0	R-32	0	114,374
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	680,138	0	R-38	0	680,138
47	332	WT Equip-North Plant		0	R-39	0	0

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Depreciation Reserve

Warrensburg

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	2,411	0	R-45	0	2,411
54		Total Water Treatment Plant	$ 796,923	$ 0		$ 0	$ 796,923
55		Transmission & Distribution					
56	340	Land & Land Rights	$	$ 0	R-46	$ 0	$ 0
57	341	Structures & Improvements	2,356	0	R-47	0	2,356
58	341.63	S & I-Spec Cross		0	R-48	0	0
59	342	Distr. Res. & Standpipes	198,362	0	R-49	0	198,362
60	342	Rsvr & Standpipe-Elev	4,915	0	R-50	0	4,915
61	342	Rsvr & Standpipe-Ground		0	R-51	0	0
62	343	T & D Mains (Not Classified)	1,188,625	0	R-52	0	1,188,625
63	343.1	T & D Mains - 4" & Less	3,774	0	R-53	0	3,774
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"	61,667	0	R-56	0	61,667
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"	49,119	0	R-63	0	49,119
74	343.3	T & D Mains - 18" & Greater		0	R-64	0	0
75	343.3	CI-12" (STL)		0	R-65	0	0
76	343.3	CI-16" (STL)		0	R-66	0	0
77	343.3	T & D Mains - DI 12 (STL)		0	R-66	0	0
78	343.3	T & D Mains - DI 16 & Greater (STL)		0	R-67	0	0
79	343.3	T & D Mains - LJ 20 (STL)		0	R-68	0	0
80	343.3	T & D Mains - PL 12 (STL)		0	R-69	0	0
81	344	Fire Mains	14,583	0	R-70	0	14,583
82	345	Services	427,207	0	R-71	0	427,207
83	346.1	Meters-Bronze Case	35,147	0	R-72	0	35,147
84	346.2	Meters-Plastic Case		0	R-73	0	0
85	346.3	Meters-Other	163,744	0	R-74	0	163,744
86	346.3	Meters-Remote (ARB's)		0	R-75	0	0
87	347.1	Meter Install	133,895	0	R-76	0	133,895
88	347.2	Meter Install-Other		0	R-77	0	0
89	348	Hydrants	219,419	0	R-78	0	219,419
90	349	Other T&D Plant		0	R-79	0	0
91		Total Transmission & Distribution	$ 2,502,813	$ 0		$ 0	$ 2,502,813

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Depreciation Reserve

Warrensburg

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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	56,379	0	R-92	(2,040)	54,339
108	390.1	S & I-Leasehold		0	R-93	0	0
109	390.1	S & I-Leasehold - SCADA		0	R-94	0	0
110	390.3	S&I-Misc		0	R-95	0	0
111	391	Office Furniture and Equipment	(22,264)	0	R-96	(280)	(22,544)
112	391.2	Computers & Peripheral Equipment	(2,533)	0	R-97	1,522	(1,011)
113	391.25	Computer Software		0	R-98	32,945	32,945
114	391.26	Computer Software Personal		0	R-99	320	320
115	391.3	Data Handling Equipment		0	R-100	0	0
116	391.3	Other Office Equipment		0	R-101	113	113
117	392.11	Trans Equipment-Lt Duty Trucks	34,936	0	R-102	789	35,725
118	392.12	Trans Equipment-Hvy Duty Trucks		0	R-103	0	0
119	392.2	Trans Equipment-Autos		0	R-104	1,549	1,549
120	392.3	Trans Equipment Other	34,338	0	R-105	0	34,338
121	393	Stores Equipment		0	R-106	0	0
122	394	Tools, Shop & Garage Equipment	7,853	0	R-107	66	7,919
123	394	Tools, Shop & Garage Equip Other		0	R-108	0	0
124	395	Laboratory Equipment	10,967	0	R-109	0	10,967
125	395	Laboratory Equipment Other		0	R-110	0	0
126	396	Power Operated Equipment	10,180	0	R-111	0	10,180
127	397	Comm Equipment-Non-Tele	2,674	0	R-112	145	2,819
128	397.2	Comm Equipment-Tele	4,819	0	R-113	180	4,999
129	398	Miscellaneous	11,060	0	R-114	40	11,100
130	399	Other Tangible Property	1,499	0	R-115	0	1,499
131		Total General Plant	$ 149,908	$ 0		$ 35,348	$ 185,256
132		Not Classified		0	R-116	0	0
133		**Total Depreciation Reserve**	**$ 3,516,729**	**$ 0**		**$ 39,675**	**$ 3,556,404**

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Adjustments To Reserve

Warrensburg

NO ADJUSTMENTS

Missouri-American Water Company
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Depreciation Expense

Warrensburg

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	5,083	0.00%	0	0	0
4	303	Miscellaneous Intangible	2,514	0.00%	0	0	0
5		Total Intangible	$ 7,597		$ 0	$ 0	$ 0
6		Source of Supply					
7	310	Land & Land Rights	$ 9,981	0.00%	$ 0	$ 0	$ 0
8	311	Structures & Improvements	36,246	2.45%	888	0	888
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	849,776	1.67%	14,191	0	14,191
12	315	Infiltration Galleries & Tunnels	0	1.67%	0	0	0
13	316	Supply Mains	182,694	1.60%	2,923	0	2,923
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	$ 1,078,697		$ 18,002	$ 0	$ 18,002
20		Pumping					
21	320	Land & Land Rights	$ 0	0.00%	$ 0	$ 0	$ 0
22	321	S & I-Plant	228,732	1.73%	3,957	0	3,957
23	321.1	S & I-Pumps (STL)	0	1.73%	0	0	0
24	321.2	S & I-Boosters	0	1.73%	0	0	0
25	322	Boiler Equipment	0	2.00%	0	0	0
26	323	Other Power Prod. Equip.	5,325	2.00%	107	0	107
27	324	Steam Pumping Equipment	0	0.00%	0	0	0
28	325.1	Electric Pumping Equipment	265,696	2.44%	6,483	0	6,483
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	12,673	2.44%	309	0	309
37		Total Pumping	$ 512,426		$ 10,856	$ 0	$ 10,856
38		Water Treatment Plant					
39	330	Land & Land Rights	$ 511	0.00%	$ 0	$ 0	$ 0
40	331	Structures & Improvements	819,039	1.63%	13,350	0	13,350
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	3,433,628	2.78%	95,455	0	95,455
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	$ 4,253,178		$ 108,805	$ 0	$ 108,805

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Depreciation Expense

Warrensburg

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	$ 142,406	0.00%	$ 0	$ 0	$ 0
57	341	Structures & Improvements	196,828	2.67%	5,255	0	5,255
58	341.63	S & I-Spec Cross	0	0.00%	0	0	0
59	342	Distr. Res. & Standpipes	529,958	2.25%	11,924	0	11,924
60	342	Rsvr & Standpipe-Elev	58,162	2.25%	1,309	0	1,309
61	342	Rsvr & Standpipe-Ground	0	2.25%	0	0	0
62	343	T & D Mains (Not Classified)	3,073,928	1.50%	46,109	0	46,109
63	343.1	T & D Mains - 4" & Less	95,930	1.50%	1,439	0	1,439
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"	2,064,178	1.50%	30,963	0	30,963
67	343.2	CI-10" & Smaller-1900-1928	0	1.50%	0	0	0
68	343.2	CI-10" & Smaller 1929-1956	0	1.50%	0	0	0
69	343.2	CI-10" & Smaller-1957-1993	0	1.50%	0	0	0
70	343.2	T & D Mains - DI 6-8 (STL)	0	1.50%	0	0	0
71	343.2	T & D Mains - DI 6-10" (TN)	0	1.50%	0	0	0
72	343.2	T & D Mains - PL 6-8" (STL)	0	1.50%	0	0	0
73	343.3	T & D Mains - 10" to 16"	1,200,756	1.50%	18,011	0	18,011
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	115,174	1.50%	1,728	0	1,728
82	345	Services	2,113,656	3.08%	65,101	0	65,101
83	346.1	Meters-Bronze Case	418,151	2.43%	10,161	0	10,161
84	346.2	Meters-Plastic Case	0	2.43%	0	0	0
85	346.3	Meters-Other	131,677	2.43%	3,200	0	3,200
86	346.3	Meters-Remote (ARB's)	0	2.43%	0	0	0
87	347.1	Meter Install	946,004	2.43%	22,988	0	22,988
88	347.2	Meter Install-Other	0	2.43%	0	0	0
89	348	Hydrants	870,044	1.92%	16,705	0	16,705
90	349	Other T&D Plant	0	2.00%	0	0	0
91		Total Transmission & Distribution	$ 11,956,852		$ 234,892	$ 0	$ 234,892
92		Sewer Plant					
93	351.0	Structures & Improvements	$ 0	0.00%	$ 0	$ 0	$ 0
94	352.1	Collection Sewers Forced	0	0.00%	0	0	0
95	352.2	Collecting Mains	0	0.00%	0	0	0
96	352.2	Collecting Mains Other	0	0.00%	0	0	0
97	353.0	Service to Customers	0	0.00%	0	0	0
98	363.0	Electric Pumping Equipment	0	0.00%	0	0	0
99	370.1	Land & Land Rights	0	0.00%	0	0	0
100	372	T&D Equipment	0	0.00%	0	0	0
101	372.0	T&D Equipment Influent Lift	0	0.00%	0	0	0
102	374	Outfall Sewer Lines	0	0.00%	0	0	0
103		Total Sewer Plant	$ 0		$ 0	$ 0	$ 0
104		General Plant					
105	389	Land & Land Rights	$ 2,222	0.00%	$ 0	$ 0	$ 0
106	390	S&I-Store, Shop & Garage	0	2.40%	0	0	0
107	390.1	S & I-Offices	133,680	2.40%	3,208	0	3,208
108	390.1	S & I-Leasehold	0	5.00%	0	0	0

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Depreciation Expense

Warrensburg

Line	A/C No. (A)	Plant Title (B)	District Specific Plant (Acctg Sch 3) (C)	Depreciation Rate (D)	District Specific Depreciation (E)	Corporate Depreciation Distribution (F)	Total District Depreciation (G)
109	390.1	S & I-Leasehold - SCADA	0	5.00%	0	0	0
110	390.3	S&I-Misc	0	2.40%	0	0	0
111	391	Office Furniture and Equipment	11,840	4.00%	474	383	857
112	391.2	Computers & Peripheral Equipment	54,627	14.29%	7,806	4,195	12,002
113	391.25	Computer Software	0	14.29%	0	11,036	11,036
114	391.26	Computer Software Personal	0	14.29%	0	214	214
115	391.3	Data Handling Equipment	0	6.67%	0	0	0
116	391.3	Other Office Equipment	0	6.67%	0	12	12
117	392.11	Trans Equipment-Lt Duty Trucks	89,638	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	12,949	5.00%	647	11	658
123	394	Tools, Shop & Garage Equip Other	0	5.00%	0	0	0
124	395	Laboratory Equipment	57,112	4.00%	2,284	0	2,284
125	395	Laboratory Equipment Other	0	4.00%	0	0	0
126	396	Power Operated Equipment	62,688	6.82%	4,275	0	4,275
127	397	Comm Equipment-Non-Tele	12,378	5.00%	619	1	620
128	397.2	Comm Equipment-Tele	2,038	6.67%	136	30	166
129	398	Miscellaneous	67,318	5.00%	3,366	7	3,373
130	399	Other Tangible Property	6,726	5.00%	336	0	336
131		Total General Plant	$ 513,216		$ 23,152	$ 15,889	$ 39,041
132		**Total Depreciation Expense**	**$ 18,321,966**		**$ 395,707**	**$ 15,889**	**$ 411,596**

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Cash Working Capital

Warrensburg

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	$	146,044	42.40	13.00	29.40	0.0805	$	11,757
3	Payroll Withholdings:								
4	FICA - Employee Portion		19,556	42.40	16.19	26.21	0.0718		1,404
5	Federal Income Taxes Withheld		47,896	42.40	16.19	26.21	0.0718		3,439
6	State Income Taxes Withheld		15,545	42.40	18.19	24.21	0.0663		1,031
7	401(k)		27,842	42.40	38.82	3.58	0.0098		273
8	EIP		2,153	42.40	38.82	3.58	0.0098		21
9	Fuel & Power		147,778	42.40	37.20	5.20	0.0142		2,098
10	Chemicals		29,393	42.40	42.40	0.00	0.0000		0
11	Materials and Supplies		85,886	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		319,949	42.40	21.41	20.99	0.0575		18,397
14	Group Insurance		76,841	42.40	(7.50)	49.90	0.1367		10,504
15	OPEB's		13,014	42.40	3.41	38.99	0.1068		1,390
16	Pensions		36,624	42.40	17.58	24.82	0.0680		2,490
17	EIP - Employer Match		(492)	42.40	38.82	3.58	0.0098		(5)
18	401(k) - Employer Match		7,676	42.40	38.82	3.58	0.0098		75
19	Insurance Other Than Group		48,798	42.40	42.44	(0.04)	(0.0001)		(5)
20	Uncollectible Accounts		26,529	42.40	42.40	0.00	0.0000		0
21	Rents		4,897	42.40	(9.96)	52.36	0.1435		703
22	Cash Vouchers		158,812	42.40	21.41	20.99	0.0575		9,132
23	Total Operation & Maintenance Expense	$	1,214,740					$	62,704
24	Taxes Other Than Income								
25	FICA - Employer Portion		19,556	42.40	16.19	26.21	0.0718	$	1,404
26	Federal Unemployment		317	42.40	76.38	(33.98)	(0.0931)		(30)
27	State Unemployment		815	42.40	76.38	(33.98)	(0.0931)		(76)
28	Property Taxes		157,066	42.40	182.50	(140.10)	(0.3838)		(60,282)
29	Franchise Tax		4,542	42.40	(77.50)	119.90	0.3285		1,492
30	PSC Assessment		17,002	42.40	(31.63)	74.03	0.2028		3,448
31	Total Taxes Other Than Income	$	199,298					$	(54,044)
32	Other Expenses								
33	Gross Receipts Tax		132,782	26.01	47.37	(21.36)	(0.0585)		(7,768)
34	Sales Tax		12,054	0.00	8.12	(8.12)	(0.0222)		(268)
35	Missouri Primacy Fees		23,301	26.01	243.50	(217.49)	(0.5959)		(13,885)
36	Total Other Expenses	$	168,137					$	(21,921)
37	**Cash Working Capital Before Income Tax and Interest Offsets**							$	(13,261)
38	Interest Expense	$	277,973	42.40	108.85	(66.45)	(0.1821)	$	(50,619)
39	Federal Income Tax	$	179,488	42.40	37.00	5.40	0.0148	$	2,656
40	State Income Tax	$	28,205	42.40	58.95	(16.55)	(0.0453)	$	(1,278)

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Income Statement

Warrensburg

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	$ 1,297,710	$ 61,867	S-1	$ 0	$ 1,359,577
3	Commercial Revenue	449,754	53,419	S-2	1	503,174
4	Industrial Revenue	56,932	(435)	S-3	0	56,497
5	Private Fire	63,635	0	S-4	0	63,635
6	Public Fire	0	0	S-5	0	0
7	Public Authorities	329,858	4,076	S-6	0	333,934
8	Sales For Resale	175,167	1,559	S-7	0	176,726
9	Other Revenue	70,764	0	S-8	2,997	73,761
10	Total Revenues	$ 2,443,820	$ 120,486		$ 2,997	$ 2,567,303
11	Operating Expenses:					
12	Operation & Maintenance:					
13	Source of Supply	66,758	965	S-9	9	67,733
14	Pumping	4,845	19,895	S-10	(2,401)	22,339
15	Water Treatment	97,561	10,704	S-11	6	108,271
16	Transmission & Distribution	240,325	23,514	S-12	0	263,840
17	Customer Accounts	42,521	12,628	S-13	69,292	124,441
18	Administrative & General	39,531	127,807	S-14	460,779	628,117
19	Total O & M Expense	$ 491,541	$ 195,514		$ 527,685	$ 1,214,740
20	Other Operating Expenses:					
21	Depreciation - Plant	301,549	41,634	S-15	15,889	359,072
22	Amortization	0	0	S-16	1,657	1,657
23	Taxes Other Than Income	171,616	5,188	S-17	22,494	199,298
24	Total Other Operating Expense	$ 473,165	$ 46,822		$ 40,039	$ 560,026
25	Total Operating Expenses	964,706	242,336		567,724	1,774,765
26	Net Income Before Income Taxes	$ 1,479,114	$ (121,850)		$ (564,726)	$ 792,538
27	Income Taxes:					
28	Current Income Tax	$ 0	$ 110,837	S-18	$ 67,399	$ 178,235
29	Deferred Income Tax:					
30	Deferred Income Tax Expense	0	(46,643)	S-19	66,117	19,473
31	ITC Amortization	0	0	S-20	0	0
32	Total Income Taxes	$ 0	$ 64,193		$ 133,515	$ 197,709
33	**Net Operating Income**	**$ 1,479,114**	**$ (186,043)**		**$ (698,242)**	**$ 594,829**

Accounting Schedule 10
Sponsor: Grissum

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Adjustments To Income Statement

Warrensburg

Adjmt No.	Description	Adjustment Amount	Total Adjustment
Residential Revenue	S-1		$ 61,867
1	To Normalize and Annualize Revenues (Grissum)	$ 53,333	
2	To Remove Unbilled Revenues (Grissum)	8,534	
3	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Commercial Revenue	S-2		$ 53,419
1	To Normalize and Annualize Revenues (Grissum)	$ 50,205	
2	To Remove Unbilled Revenues (Grissum)	3,214	
3	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Industrial Revenue	S-3		$ (435)
1	To Normalize and Annualize Revenues (Grissum)	$ 0	
2	To Remove Unbilled Revenues (Grissum)	(435)	
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		$ 4,076
1	To Remove Unbilled Revenues (Grissum)	4,076	
2	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Sales For Resale	S-7		$ 1,559
1	To Normalize and Annualize Revenues (Grissum)	$ 0	
2	To Remove Unbilled Revenues (Grissum)	1,559	
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		$ 965
1	To Annualize Payroll (Hanneken)	$ 981	
2	To Normalize Overtime Pay (Hanneken)	(16)	

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Adjustments To Income Statement

Adjmt No	Description	Warrensburg 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		$ 19,895
1	To Annualize Payroll (Hanneken)	$ 212	
2	To Normalize Overtime Pay (Hanneken)	(3)	
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	0	
5	To Annualize Fuel & Power Expense (Grissum)	19,687	
Water Treatment	S-11		$ 10,704
1	To Annualize Payroll (Hanneken)	$ 6,731	
2	To Normalize Overtime Pay (Hanneken)	(108)	
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)	4,081	
Transmission & Distribution	S-12		$ 23,514
1	To Annualize Payroll (Hanneken)	$ 23,898	
2	To Normalize Overtime Pay (Hanneken)	(383)	
3	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	0	
4	To Annualize Main Breaks Expense (Hagemeyer)	0	
Customer Accounts	S-13		$ 12,628
1	To Annualize Payroll (Hanneken)	$ 6,632	
2	To Normalize Overtime Pay (Hanneken)	(106)	
3	To Annualize Postage Expense (Grissum)	15,597	
4	To Annualize Uncollectibles Expense (Grissum)	(9,494)	
Administrative & General	S-14		$ 127,807
1	To Annualize Payroll (Hanneken)	$ 5,761	
2	To Normalize Overtime Pay (Hanneken)	(92)	

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

Warrensburg

Adjmt No.	Description	Adjustment Amount	Total Adjustment
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	(177)	
5	To Remove STEP Costs (Hagemeyer)	0	
6	To Adjust the Allocation of Belleville Labs (Cassidy)	0	
7	To Annualize Insurance Other Than Group (Hagemeyer)	8,465	
8	To Annualize Other Post Employment Benefits (Hagemeyer)	8,957	
9	To Annualize Tank Painting Expense (Hagemeyer)	1,450	
10	To Annualize Pension Expense (Hagemeyer)	16,135	
11	To Annualize Transportation Leases (Hagemeyer)	(3,571)	
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)	(307)	
16	To Remove Miscellaneous Expense (Began)	0	
17	To Remove Dues and Donations (Began)	(200)	
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)	94,199	
23	To Annualize Incentive Compensation Expense (Hanneken)	(2,813)	
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		$ 41,634
1	To annualize depreciation expense at Staff's proposed rates (Began)	$ 94,158	

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Adjustments To Income Statement

Adjmt No.	Description	Warrensburg Adjustment Amount	Total Adjustment
2	To adjust depreciation expense related to contributions in aid of construction (Began)	(51,369)	
3	To adjust depreciation related to transportation and power operated equipment (Began)	(1,156)	
Amortization	**S-16**		$ 0
1		$ 0	
Taxes Other Than Income	**S-17**		$ 5,188
1	To Annualize Payroll Taxes (Hanneken)	$ 3,381	
2	To Adjust Payroll Tax Related to Incentive Compensation (Hanneken)	(215)	
3	To Remove Payroll Tax Related to Lobbyist (Hanneken)	0	
4	To Adjust Franchise Tax (Began)	0	
5	To Adjust PSC Assessment (Began)	0	
6	To Adjust Property Tax (Began)	2,022	
Current Income Tax	**S-18**		$ 110,837
1	To adjust current income tax expense. (Cassidy)	$ 110,837	
Deferred Income Tax Expense	**S-19**		$ (46,643)
1	To adjust deferred income tax expense. (Cassidy)	$ (46,643)	
ITC Amortization	**S-20**		$ 0
1		$ 0	
2		0	

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

Income Tax Calculation

Line	Description				Test Year		Warrensburg 6.26% Return		6.40% Return		6.54% Return
	(A)				(B)		(C)		(D)		(E)
1	Net Operating Income (Acct. Sch. 1)			$	594,829	$	642,107	$	656,467	$	670,827
2	Add:										
3	Current Income Tax				178,235		207,693		216,640		225,588
4	Deferred Income Taxes										
5	Deferred Income Tax Expense				19,473		19,473		19,473		19,473
6	ITC Amortization				0		0		0		0
7	Net Income Before Income Tax			$	792,538	$	869,273	$	892,581	$	915,889
8	Addditions to Net Income Before Income Tax:										
9	Book Depreciation			$	359,072	$	359,072	$	359,072	$	359,072
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				454		454		454		454
13	Other (Describe)				0		0		0		0
14	Other (Describe)				0		0		0		0
15	Total Additions			$	359,525	$	359,525	$	359,525	$	359,525
16	Subtractions to Net Income Before Income Tax:										
17	Interest Expense	@	2.71%	$	277,973	$	277,973	$	277,973	$	277,973
18	Tax Straight Line Depreciation				359,072		359,072		359,072		359,072
19	Tax Depreciation in Excess of Straight Line				50,727		50,727		50,727		50,727
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			$	687,772	$	687,772	$	687,772	$	687,772
24	Net Taxable Income			$	464,292	$	541,027	$	564,335	$	587,643
25	Provision for Federal Income Tax										
26	Net Taxable Income			$	464,292	$	541,027	$	564,335	$	587,643
27	Deduct Missouri Income Tax	@	100.00%		24,205		28,205		29,420		30,635
28	Federal Taxable Income			$	440,087	$	512,822	$	534,915	$	557,008
29	Federal Income Tax	@	35.00%	$	154,031	$	179,488	$	187,220	$	194,953
30	Provision for Missouri Income Tax										
31	Net Taxable Income			$	464,292	$	541,027	$	564,335	$	587,643
32	Deduct Federal Income Tax	@	50.00%		77,015		89,744		93,610		97,476
33	Missouri Taxable Income			$	387,277	$	451,283	$	470,725	$	490,167
34	Missouri Income Tax	@	6.25%	$	24,205	$	28,205	$	29,420	$	30,635
35	Summary of Provision For Income Tax										
36	Federal Income Tax			$	154,031	$	179,488	$	187,220	$	194,953
37	State Income Tax				24,205		28,205		29,420		30,635
38	**Total Current Income Tax**			**$**	**178,235**	**$**	**207,693**	**$**	**216,640**	**$**	**225,588**

CEDAR HILL SEWER

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

Revenue Requirement

Line	(A)			Cedar Hill Sewer 8.60% Equity Return (B)		9.10% Equity Return (C)		9.60% Equity Return (D)
1	Net Original Cost Rate Base	(From Accounting Schedule 2)	$	(55,811)	$	(55,811)	$	(55,811)
2	Rate of Return			6.26%		6.40%		6.54%
3	Net Operating Income Requirement		$	(3,494)	$	(3,572)	$	(3,650)
4	Net Operating Income Available	(From Accounting Schedule 9)		(36,143)		(36,143)		(36,143)
5	Additional Net Operating Income Requirement		$	32,649	$	32,571	$	32,493
6	Income Tax Requirement:	(From Accounting Schedule 11)						
7	Required Current Income Tax		$	5,936	$	5,887	$	5,838
8	Test Year Current Income Tax			(14,407)		(14,407)		(14,407)
9	Additional Current Income Tax Requirement		$	20,343	$	20,294	$	20,245
10	Additional Gross Revenue Requirement Before Allowances		$	52,992	$	52,865	$	52,738
11	Allowance for True-up		$	2,301	$	2,301	$	2,301
12	**Additional Gross Revenue Requirement**		**$**	**55,293**	**$**	**55,166**	**$**	**55,039**
13	Adjusted Revenue at Current Rates	(From Accounting Schedule 9)	$	185,292	$	185,292	$	185,292
14	Total Gross Revenue Requirement		$	240,585	$	240,458	$	240,331

Missouri-American Water Company
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Rate Base

			Cedar Hill Sewer		
Line	Description (A)		Direct Assigned (B)	Corporate Distribution (C)	Total (D)
1	Plant in Service	(From Accounting Schedule 3)	$ 750,009	$ 25,402	$ 775,411
2	Less:				0
3	Accumulated Depreciation Reserve	(From Accounting Schedule 5)	177,811	7,936	185,747
4	Accumulated Amortization Reserve			0	0
5	Net Plant in Service		$ 572,198	$ 17,466	$ 589,664
6	Add:				
7	Cash Working Capital	(From Accounting Schedule 8)	$ 12,139	$	$ 12,139
8	Materials and Supplies			1	1
9	Prepayments			1,742	1,742
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		$ 12,139	$ 1,742	$ 13,881
15	Deduct:				
16	Interest Offset	(From Accounting Schedule 8)	$ (286)	$	$ (286)
17	Federal Income Tax Offset	(From Accounting Schedule 8)	(41)		(41)
18	State Income Tax Offset	(From Accounting Schedule 8)	42		42
19	Contributions In Aid of Construction:		595,013	0	595,013
20	Customer Advances			0	0
21	Customer Deposits			0	0
22	Pre-71 ITC			0	0
23	Deferred Income Taxes			39,288	39,288
24	Accrued Pension Liability			25,340	25,340
25	Other			0	0
26	Other			0	0
27	Other			0	0
28	Total Deductions to Net Plant in Service		$ 594,728	$ 64,628	$ 659,356
29	**Total Rate Base**		**$ (10,391)**	**$ (45,420)**	**$ (55,811)**

Missouri-American Water Company
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Plant In Service

Cedar Hill Sewer

Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
1		Intangible					
2	301	Organization	$	$ 0	P-1	$ 461	$ 461
3	302	Franchise & Consents		0	P-2	0	0
4	303	Miscellaneous Intangible		0	P-3	721	721
5		Total Intangible	$ 0	$ 0		$ 1,182	$ 1,182
6		Source of Supply					
7	310	Land & Land Rights	$	$ 0	P-4	$ 0	$ 0
8	311	Structures & Improvements		0	P-5	0	0
9	312	Collecting & Impounding Res		0	P-6	0	0
10	313	Lake, River & Other Intakes		0	P-7	0	0
11	314	Wells & Springs		0	P-8	0	0
12	315	Infiltration Galleries & Tunnels		0	P-9	0	0
13	316	Supply Mains		0	P-9	0	0
14	316	Supply Mains-North Plant		0	P-10	0	0
15	316	Supply Mains-Central Plant		0	P-11	0	0
16	316	Supply Mains-South Plant		0	P-12	0	0
17	316	Supply Mains-Meramec Plant		0	P-13	0	0
18	317	Other Source of Supply Plant		0	P-14	0	0
19		Total Source of Supply	$ 0	$ 0		$ 0	$ 0
20		Pumping					
21	320	Land & Land Rights	$	$ 0	P-15	$ 0	$ 0
22	321	S & I-Plant		0	P-16	0	0
23	321.1	S & I-Pumps (STL)		0	P-17	0	0
24	321.2	S & I-Boosters		0	P-18	0	0
25	322	Boiler Equipment		0	P-19	0	0
26	323	Other Power Prod. Equip.		0	P-20	0	0
27	324	Steam Pumping Equipment		0	P-21	0	0
28	325.1	Electric Pumping Equipment		0	P-22	0	0
29	325.2	Pumping Equipment-Pre '46		0	P-23	0	0
30	325.3	Pumping Equipment-Post '46		0	P-24	0	0
31	325	Pumping Equipment-Booster		0	P-25	0	0
32	326	Diesel Pumping Equipment		0	P-26	0	0
33	326	Dsl Pump Equip-Stratman		0	P-27	0	0
34	326	Dsl Pump Equip-Central Plant		0	P-28	0	0
35	327	Pump Equip Hydraulic		0	P-29	0	0
36	328	Other Pumping Equipment		0	P-30	0	0
37		Total Pumping	$ 0	$ 0		$ 0	$ 0
38		Water Treatment Plant					
39	330	Land & Land Rights	$	$ 0	P-31	$ 0	$ 0
40	331	Structures & Improvements		0	P-32	0	0
41	331	S & I - North Plant		0	P-33	0	0
42	331	S & I-Central 1 & 2		0	P-34	0	0
43	331	S & I-Central 3		0	P-35	0	0
44	331	S & I-South Plant		0	P-36	0	0
45	331	S & I-Meramac		0	P-37	0	0
46	332	WT Equip Non-Media		0	P-38	0	0
47	332	WT Equip-North Plant		0	P-39	0	0

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Plant In Service

Cedar Hill Sewer

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

Missouri-American Water Company
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Plant In Service

Cedar Hill Sewer

Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
92		Sewer Plant					
93	351	Structures & Improvements	$ 44,004	$ 0	P-80	$ 0	$ 44,004
94	352.1	Collection Sewers Forced		0	P-81	0	0
95	352.2	Collecting Mains	205,402	0	P-82	0	205,402
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	462,630	0	P-87	0	462,630
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	$ 712,036	$ 0		$ 0	$ 712,036
104		General Plant					
105	389	Land & Land Rights	$	$ 0	P-90	$ 0	$ 0
106	390	S&I-Store, Shop & Garage		0	P-91	0	0
107	390.1	S & I-Offices		0	P-92	0	0
108	390.1	S & I-Leasehold		0	P-93	0	0
109	390.1	S & I-Leasehold - SCADA		0	P-94	0	0
110	390.3	S&I-Misc		0	P-95	0	0
111	391	Office Furniture and Equipment	7,216	0	P-96	1,916	9,132
112	391.2	Computers & Peripheral Equipment		0	P-97	5,873	5,873
113	391.25	Computer Software		0	P-98	15,448	15,448
114	391.26	Computer Software Personal		0	P-99	300	300
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	103	103
118	392.12	Trans Equipment-Hvy Duty Trucks		0	P-103	0	0
119	392.2	Trans Equipment-Autos		0	P-104	380	380
120	392.3	Trans Equipment Other	16,245	0	P-105	0	16,245
121	393	Stores Equipment		0	P-106	0	0
122	394	Tools, Shop & Garage Equipment		0	P-107	42	42
123	394	Tools, Shop & Garage Equip Other		0	P-108	0	0
124	395	Laboratory Equipment		0	P-109	0	0
125	395	Laboratory Equipment Other		0	P-110	0	0
126	396	Power Operated Equipment		0	P-111	0	0
127	397	Comm Equipment-Non-Tele		0	P-112	6	6
128	397.2	Comm Equipment-Tele		0	P-113	89	89
129	398	Miscellaneous	14,512	0	P-114	28	14,540
130	399	Other Tangible Property		0	P-115	0	0
131		Total General Plant	$ 37,973	$ 0		$ 24,220	$ 62,193
132		**Total Plant In Service**	$ 750,009	$ 0		$ 25,402	$ 775,411

Missouri-American Water Company
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Adjustments To Plant In Service

Cedar Hill Sewer

NO ADJUSTMENTS

Missouri-American Water Company
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Depreciation Reserve

Cedar Hill Sewer

Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
1		Intangible					
2	301	Organization	$	$ 0	R-1	$ 0	$ 0
3	302	Franchise & Consents		0	R-2	0	0
4	303	Miscellaneous Intangible		0	R-3	866	866
5		Total Intangible	$ 0	$ 0		$ 866	$ 866
6		Source of Supply					
7	310	Land & Land Rights	$	$ 0	R-4	$ 0	$ 0
8	311	Structures & Improvements		0	R-5	0	0
9	312	Collecting & Impounding Res		0	R-6	0	0
10	313	Lake, River & Other Intakes		0	R-7	0	0
11	314	Wells & Springs		0	R-8	0	0
12	315	Infiltration Galleries & Tunnels		0	R-9	0	0
13	316	Supply Mains		0	R-9	0	0
14	316	Supply Mains-North Plant		0	R-10	0	0
15	316	Supply Mains-Central Plant		0	R-11	0	0
16	316	Supply Mains-South Plant		0	R-12	0	0
17	316	Supply Mains-Meramec Plant		0	R-13	0	0
18	317	Other Source of Supply Plant		0	R-14	0	0
19		Total Source of Supply	$ 0	$ 0		$ 0	$ 0
20		Pumping					
21	320	Land & Land Rights	$	$ 0	R-15	$ 0	$ 0
22	321	S & I-Plant		0	R-16	0	0
23	321.1	S & I-Pumps (STL)		0	R-17	0	0
24	321.2	S & I-Boosters		0	R-18	0	0
25	322	Boiler Equipment		0	R-19	0	0
26	323	Other Power Prod. Equip.		0	R-20	0	0
27	324	Steam Pumping Equipment		0	R-21	0	0
28	325.1	Electric Pumping Equipment		0	R-22	0	0
29	325.2	Pumping Equipment-Pre '46		0	R-23	0	0
30	325.3	Pumping Equipment-Post '46		0	R-24	0	0
31	325	Pumping Equipment-Booster		0	R-25	0	0
32	326	Diesel Pumping Equipment		0	R-26	0	0
33	326	Dsl Pump Equip-Stratman		0	R-27	0	0
34	326	Dsl Pump Equip-Central Plant		0	R-28	0	0
35	327	Pump Equip Hydraulic		0	R-29	0	0
36	328	Other Pumping Equipment		0	R-30	0	0
37		Total Pumping	$ 0	$ 0		$ 0	$ 0
38		Water Treatment Plant					
39	330	Land & Land Rights	$	$ 0	R-31	$ 0	$ 0
40	331	Structures & Improvements		0	R-32	0	0
41	331	S & I - North Plant		0	R-33	0	0
42	331	S & I-Central 1 & 2		0	R-34	0	0
43	331	S & I-Central 3		0	R-35	0	0
44	331	S & I-South Plant		0	R-36	0	0
45	331	S & I-Meramac		0	R-37	0	0
46	332	WT Equip Non-Media		0	R-38	0	0
47	332	WT Equip-North Plant		0	R-39	0	0

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Depreciation Reserve

Cedar Hill Sewer

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

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Depreciation Reserve

Cedar Hill Sewer

Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
92		Sewer Plant					
93	351.0	Structures & Improvements	$ 8,235	$ 0	R-80	$ 0	$ 8,235
94	352.1	Collection Sewers Forced		0	R-81	0	0
95	352.2	Collecting Mains	38,703	0	R-82	0	38,703
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	93,819	0	R-87	0	93,819
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	$ 140,757	$ 0		$ 0	$ 140,757
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	(408)	(408)
108	390.1	S & I-Leasehold		0	R-93	0	0
109	390.1	S & I-Leasehold - SCADA		0	R-94	0	0
110	390.3	S&I-Misc		0	R-95	0	0
111	391	Office Furniture and Equipment	10,294	0	R-96	(56)	10,238
112	391.2	Computers & Peripheral Equipment		0	R-97	304	304
113	391.25	Computer Software		0	R-98	6,590	6,590
114	391.26	Computer Software Personal		0	R-99	64	64
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	158	158
118	392.12	Trans Equipment-Hvy Duty Trucks		0	R-103	0	0
119	392.2	Trans Equipment-Autos		0	R-104	310	310
120	392.3	Trans Equipment Other	19,086	0	R-105	0	19,086
121	393	Stores Equipment		0	R-106	0	0
122	394	Tools, Shop & Garage Equipment		0	R-107	13	13
123	394	Tools, Shop & Garage Equip Other		0	R-108	0	0
124	395	Laboratory Equipment		0	R-109	0	0
125	395	Laboratory Equipment Other		0	R-110	0	0
126	396	Power Operated Equipment		0	R-111	0	0
127	397	Comm Equipment-Non-Tele		0	R-112	29	29
128	397.2	Comm Equipment-Tele		0	R-113	36	36
129	398	Miscellaneous	7,674	0	R-114	8	7,682
130	399	Other Tangible Property		0	R-115	0	0
131		Total General Plant	$ 37,054	$ 0		$ 7,071	$ 44,125
132		Not Classified		0	R-116	0	0
133		**Total Depreciation Reserve**	**$ 177,811**	**$ 0**		**$ 7,936**	**$ 185,747**

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Adjustments To Reserve

Cedar Hill Sewer

NO ADJUSTMENTS

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Depreciation Expense

Cedar Hill Sewer

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

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Depreciation Expense

Cedar Hill Sewer

Line	A/C No. (A)	Plant Title (B)	District Specific Plant (Acctg Sch 3) (C)	Depreciation Rate (D)	District Specific Depreciation (E)	Corporate Depreciation Distribution (F)	Total District Depreciation (G)
55		Transmission & Distribution					
56	340	Land & Land Rights	$ 0	0.00%	$ 0	$ 0	$ 0
57	341	Structures & Improvements	0	0.00%	0	0	0
58	341.63	S & I-Spec Cross	0	0.00%	0	0	0
59	342	Distr. Res. & Standpipes	0	0.00%	0	0	0
60	342	Rsvr & Standpipe-Elev	0	0.00%	0	0	0
61	342	Rsvr & Standpipe-Ground	0	0.00%	0	0	0
62	343	T & D Mains (Not Classified)	0	0.00%	0	0	0
63	343.1	T & D Mains - 4" & Less	0	0.00%	0	0	0
64	343.1	T & D Mains AC 4 (STL)	0	0.00%	0	0	0
65	343.1	T & D Mains Galv 1 (STL)	0	0.00%	0	0	0
66	343.2	T & D Mains - 6" to 8"	0	0.00%	0	0	0
67	343.2	CI-10" & Smaller-1900-1928	0	0.00%	0	0	0
68	343.2	CI-10" & Smaller 1929-1956	0	0.00%	0	0	0
69	343.2	CI-10" & Smaller-1957-1993	0	0.00%	0	0	0
70	343.2	T & D Mains - DI 6-8 (STL)	0	0.00%	0	0	0
71	343.2	T & D Mains - DI 6-10" (TN)	0	0.00%	0	0	0
72	343.2	T & D Mains - PL 6-8" (STL)	0	0.00%	0	0	0
73	343.3	T & D Mains - 10" to 16"	0	0.00%	0	0	0
74	343.3	T & D Mains - 18" & Greater	0	0.00%	0	0	0
75	343.3	CI-12" (STL)	0	0.00%	0	0	0
76	343.3	CI-16" (STL)	0	0.00%	0	0	0
77	343.3	T & D Mains - DI 12 (STL)	0	0.00%	0	0	0
78	343.3	T & D Mains - DI 16 & Greater (STL)	0	0.00%	0	0	0
79	343.3	T & D Mains - LJ 20 (STL)	0	0.00%	0	0	0
80	343.3	T & D Mains - PL 12 (STL)	0	0.00%	0	0	0
81	344	Fire Mains	0	0.00%	0	0	0
82	345	Services	0	0.00%	0	0	0
83	346.1	Meters-Bronze Case	0	0.00%	0	0	0
84	346.2	Meters-Plastic Case	0	0.00%	0	0	0
85	346.3	Meters-Other	0	0.00%	0	0	0
86	346.3	Meters-Remote (ARB's)	0	0.00%	0	0	0
87	347.1	Meter Install	0	0.00%	0	0	0
88	347.2	Meter Install-Other	0	0.00%	0	0	0
89	348	Hydrants	0	0.00%	0	0	0
90	349	Other T&D Plant	0	0.00%	0	0	0
91		Total Transmission & Distribution	$ 0		$ 0	$ 0	$ 0
92		Sewer Plant					
93	351.0	Structures & Improvements	$ 44,004	2.50%	$ 1,100	$ 0	$ 1,100
94	352.1	Collection Sewers Forced	0	2.00%	0	0	0
95	352.2	Collecting Mains	205,402	2.00%	4,108	0	4,108
96	352.2	Collecting Mains Other	0	2.00%	0	0	0
97	353.0	Service to Customers	0	2.00%	0	0	0
98	363.0	Electric Pumping Equipment	0	10.00%	0	0	0
99	370.1	Land & Land Rights	0	0.00%	0	0	0
100	372	T&D Equipment	462,630	5.00%	23,132	0	23,132
101	372.0	T&D Equipment Influent Lift	0	5.00%	0	0	0
102	374	Outfall Sewer Lines	0	2.00%	0	0	0
103		Total Sewer Plant	$ 712,036		$ 28,340	$ 0	$ 28,340
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

Cedar Hill Sewer

Line	A/C No. (A)	Plant Title (B)	District Specific Plant (Acctg Sch 3) (C)	Depreciation Rate (D)	District Specific Depreciation (E)	Corporate Depreciation Distribution (F)	Total District Depreciation (G)
109	390.1	S & I-Leasehold - SCADA	0	5.00%	0	0	0
110	390.3	S&I-Misc	0	2.40%	0	0	0
111	391	Office Furniture and Equipment	7,216	4.00%	289	77	365
112	391.2	Computers & Peripheral Equipment	0	14.29%	0	839	839
113	391.25	Computer Software	0	14.29%	0	2,208	2,208
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	16,245	0.00%	0	0	0
121	393	Stores Equipment	0	2.86%	0	0	0
122	394	Tools, Shop & Garage Equipment	0	5.00%	0	2	2
123	394	Tools, Shop & Garage Equip Other	0	5.00%	0	0	0
124	395	Laboratory Equipment	0	4.00%	0	0	0
125	395	Laboratory Equipment Other	0	4.00%	0	0	0
126	396	Power Operated Equipment	0	6.82%	0	0	0
127	397	Comm Equipment-Non-Tele	0	5.00%	0	0	0
128	397.2	Comm Equipment-Tele	0	6.67%	0	6	6
129	398	Miscellaneous	14,512	5.00%	726	1	727
130	399	Other Tangible Property	0	5.00%	0	0	0
131		Total General Plant	$ 37,973		$ 1,014	$ 3,178	$ 4,193
132		**Total Depreciation Expense**	$ 750,009		$ 29,354	$ 3,178	$ 32,532

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Cash Working Capital

Cedar Hill Sewer

Line	Description (A)	Adjusted Test Year Expenses (B)	Revenue Lag (C)	Expense Lag (D)	Net CWC Lag [(C)-(D)] (E)	Factor [(E)/365] (F)	Cash Working Capital Requirement [(B)x(F)] (G)
1	Operation & Maintenance Expense						
2	Base Payroll	$ 29,240	39.87	13.00	26.87	0.0736	$ 2,152
3	Payroll Withholdings:						
4	FICA - Employee Portion	3,869	39.87	16.19	23.68	0.0649	251
5	Federal Income Taxes Withheld	9,589	39.87	16.19	23.68	0.0649	622
6	State Income Taxes Withheld	3,112	39.87	18.19	21.68	0.0594	185
7	401(k)	5,574	39.87	38.82	1.05	0.0029	16
8	EIP	431	39.87	38.82	1.05	0.0029	1
9	Fuel & Power	16,438	39.87	37.20	2.67	0.0073	120
10	Chemicals	280	39.87	39.87	0.00	0.0000	0
11	Materials and Supplies	116	39.87	39.87	0.00	0.0000	0
12	Purchased Water	364	39.87	42.45	(2.58)	(0.0071)	(3)
13	Management Fees	57,792	39.87	21.41	18.46	0.0506	2,924
14	Group Insurance	14,319	39.87	(7.50)	47.37	0.1298	1,859
15	OPEB's	2,604	39.87	3.41	36.46	0.0999	260
16	Pensions	7,327	39.87	17.58	22.29	0.0611	448
17	EIP - Employer Match	(92)	39.87	38.82	1.05	0.0029	0
18	401(k) - Employer Match	63	39.87	38.82	1.05	0.0029	0
19	Insurance Other Than Group	9,761	39.87	42.44	(2.57)	(0.0070)	(68)
20	Uncollectible Accounts	1,812	39.87	39.87	0.00	0.0000	0
21	Rents	1,526	39.87	(9.96)	49.83	0.1365	208
22	Cash Vouchers	57,352	39.87	21.41	18.46	0.0506	2,902
23	Total Operation & Maintenance Expense	$ 221,478					$ 11,877
24	Taxes Other Than Income						
25	FICA - Employer Portion	3,869	39.87	16.19	23.68	0.0649	$ 251
26	Federal Unemployment	52	39.87	76.38	(36.51)	(0.1000)	(5)
27	State Unemployment	134	39.87	76.38	(36.51)	(0.1000)	(13)
28	Property Taxes	11	39.87	182.50	(142.63)	(0.3908)	(4)
29	Franchise Tax	180	39.87	(77.50)	117.37	0.3216	58
30	PSC Assessment	0	39.87	(31.63)	71.50	0.1959	0
31	Total Taxes Other Than Income	$ 4,245					$ 287
32	Other Expenses						
33	Gross Receipts Tax	0	22.66	47.37	(24.71)	(0.0677)	0
34	Sales Tax	1,118	0.00	8.12	(8.12)	(0.0222)	(25)
35	Missouri Primacy Fees	0	22.66	243.50	(220.84)	(0.6050)	0
36	Total Other Expenses	$ 1,118					$ (25)
37	**Cash Working Capital Before Income Tax and Interest Offsets**						**$ 12,139**
38	Interest Expense	$ (1,512)	39.87	108.85	(68.98)	(0.1890)	$ 286
39	Federal Income Tax	$ 5,130	39.87	37.00	2.87	0.0079	$ 41
40	State Income Tax	$ 806	39.87	58.95	(19.08)	(0.0523)	$ (42)

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Income Statement

Cedar Hill Sewer

Line	Description (A)		Test Year End Direct Charges (B)		Adjustment Amount (C)	Adjustment No. (D)		Adjusted Corporate Distribution (E)		Test Year As Adjusted [(B)+(C)+(E)] (F)
1	Operating Revenues:									
2	Residential Revenue	$	162,148	$	21,000	S-1	$	0	$	183,148
3	Commercial Revenue		(1,268)		3,172	S-2		0		1,904
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		240		240
10	Total Revenues	$	160,880	$	24,172		$	240	$	185,292
11	Operating Expenses:									
12	Operation & Maintenance:									
13	Source of Supply		730		0	S-9		1		731
14	Pumping		8,000		547	S-10		(192)		8,355
15	Water Treatment		89,310		(68,856)	S-11		0		20,454
16	Transmission & Distribution		2,377		0	S-12		0		2,377
17	Customer Accounts		771		(1,035)	S-13		5,552		5,288
18	Administrative & General		83,717		14,594	S-14		85,962		184,273
19	Total O & M Expense	$	184,905	$	(54,750)		$	91,323	$	221,478
20	Other Operating Expenses:									
21	Depreciation - Plant		26,722		(12,667)	S-15		3,178		17,233
22	Amortization		0		0	S-16		0		0
23	Taxes Other Than Income		4,109		(234)	S-17		370		4,245
24	Total Other Operating Expense	$	30,831	$	(12,901)		$	3,548	$	21,478
25	Total Operating Expenses		215,736		(67,651)			94,871		242,956
26	Net Income Before Income Taxes	$	(54,856)	$	91,823		$	(94,631)	$	(57,663)
27	Income Taxes:									
28	Current Income Tax	$	0	$	(8,959)	S-18	$	(5,448)	$	(14,407)
29	Deferred Income Tax:									
30	Deferred Income Tax Expense		0		17,038	S-19		(24,152)		(7,113)
31	ITC Amortization		0		0	S-20		0		0
32	Total Income Taxes	$	0	$	8,079		$	(29,600)	$	(21,521)
33	**Net Operating Income**	**$**	**(54,856)**	**$**	**83,744**		**$**	**(65,031)**	**$**	**(36,143)**

Missouri-American Water Company
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Adjustments To Income Statement

Cedar Hill Sewer

Adjmt No.	Description		Adjustment Amount	Total Adjustment
Residential Revenue		S-1		$ 21,000
1	To Normalize and Annualize Revenues (Grissum)		$ 21,000	
2	To Remove Unbilled Revenues (Grissum)		0	
3	To Remove ISRS and Property Tax Surcharges (Grissum)		0	
Commercial Revenue		S-2		$ 3,172
1	To Normalize and Annualize Revenues (Grissum)		$ 3,172	
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

Cedar Hill Sewer

Adjmt No.	Description	Adjustment Amount	Total Adjustment
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	0	
5	To Annualize Purchased Water Expense (Grissum)	0	
Pumping	S-10		$ 547
1	To Annualize Payroll (Hanneken)	$ 0	
2	To Normalize Overtime Pay (Hanneken)	0	
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	0	
5	To Annualize Fuel & Power Expense (Grissum)	547	
Water Treatment	S-11		$ (68,856)
1	To Annualize Payroll (Hanneken)	$ 0	
2	To Normalize Overtime Pay (Hanneken)	0	
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	0	
5	To Annualize Waste Disposal Expense (Hagemeyer)	(68,856)	
6	To Annualize Chemicals Expense (Grissum)	0	
Transmission & Distribution	S-12		$ 0
1	To Annualize Payroll (Hanneken)	$ 0	
2	To Normalize Overtime Pay (Hanneken)	0	
3	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	0	
4	To Annualize Main Breaks Expense (Hagemeyer)	0	
Customer Accounts	S-13		$ (1,035)
1	To Annualize Payroll (Hanneken)	$ 0	
2	To Normalize Overtime Pay (Hanneken)	0	
3	To Annualize Postage Expense (Grissum)	40	
4	To Annualize Uncollectibles Expense (Grissum)	(1,075)	
Administrative & General	S-14		$ 14,594
1	To Annualize Payroll (Hanneken)	$ (3,443)	
2	To Normalize Overtime Pay (Hanneken)	1,104	

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Adjustments To Income Statement

Adjmt No.	Description		Cedar Hill Sewer Adjustment Amount	Total Adjustment
3	To Remove Lobbyist Pay (Hanneken)		0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)		1,226	
5	To Remove STEP Costs (Hagemeyer)		0	
6	To Adjust the Allocation of Belleville Labs (Cassidy)		0	
7	To Annualize Insurance Other Than Group (Hagemeyer)		293	
8	To Annualize Other Post Employment Benefits (Hagemeyer)		348	
9	To Annualize Tank Painting Expense (Hagemeyer)		0	
10	To Annualize Pension Expense (Hagemeyer)		644	
11	To Annualize Transportation Leases (Hagemeyer)		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)		14,422	
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			$ (12,667)
1	To annualize depreciation expense at Staff's proposed rates (Began)	$	2,632	

Missouri-American Water Company
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Adjustments To Income Statement

Cedar Hill Sewer

Adjmt No.	Description		Adjustment Amount		Total Adjustment
2	To adjust depreciation expense related to contributions in aid of construction (Began)		(15,299)		
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			$	(234)
1	To Annualize Payroll Taxes (Hanneken)	$	(231)		
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)		(3)		
Current Income Tax	S-18			$	(8,959)
1	To adjust current income tax expense. (Cassidy)	$	(8,959)		
Deferred Income Tax Expense	S-19			$	17,038
1	To adjust deferred income tax expense. (Cassidy)	$	17,038		
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

					Cedar Hill Sewer						
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)			$	(36,143)	$	(3,494)	$	(3,572)	$	(3,650)
2	Add:										
3	Current Income Tax				(14,407)		5,936		5,887		5,838
4	Deferred Income Taxes										
5	Deferred Income Tax Expense				(7,113)		(7,113)		(7,113)		(7,113)
6	ITC Amortization				0		0		0		0
7	Net Income Before Income Tax			$	(57,663)	$	(4,672)	$	(4,798)	$	(4,925)
8	Addditions to Net Income Before Income Tax:										
9	Book Depreciation			$	17,233	$	17,233	$	17,233	$	17,233
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				91		91		91		91
13	Other (Describe)				0		0		0		0
14	Other (Describe)				0		0		0		0
15	Total Additions			$	17,324	$	17,324	$	17,324	$	17,324
16	Subtractions to Net Income Before Income Tax:										
17	Interest Expense	@	2.71%	$	(1,512)	$	(1,512)	$	(1,512)	$	(1,512)
18	Tax Straight Line Depreciation				17,233		17,233		17,233		17,233
19	Tax Depreciation in Excess of Straight Line				(18,530)		(18,530)		(18,530)		(18,530)
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			$	(2,809)	$	(2,809)	$	(2,809)	$	(2,809)
24	Net Taxable Income			$	(37,530)	$	15,462	$	15,335	$	15,208
25	Provision for Federal Income Tax										
26	Net Taxable Income			$	(37,530)	$	15,462	$	15,335	$	15,208
27	Deduct Missouri Income Tax	@	100.00%		(1,957)		806		799		793
28	Federal Taxable Income			$	(35,573)	$	14,656	$	14,536	$	14,415
29	Federal Income Tax	@	35.00%	$	(12,451)	$	5,130	$	5,087	$	5,045
30	Provision for Missouri Income Tax										
31	Net Taxable Income			$	(37,530)	$	15,462	$	15,335	$	15,208
32	Deduct Federal Income Tax	@	50.00%		(6,225)		2,565		2,544		2,523
33	Missouri Taxable Income			$	(31,305)	$	12,897	$	12,791	$	12,685
34	Missouri Income Tax	@	6.25%	$	(1,957)	$	806	$	799	$	793
35	Summary of Provision For Income Tax										
36	Federal Income Tax			$	(12,451)	$	5,130	$	5,087	$	5,045
37	State Income Tax				(1,957)		806		799		793
38	**Total Current Income Tax**			**$**	**(14,407)**	**$**	**5,936**	**$**	**5,887**	**$**	**5,838**

PARKVILLE SEWER

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

Revenue Requirement

			Parkville Sewer		
			8.60% Equity Return	9.10% Equity Return	9.60% Equity Return
Line	(A)		(B)	(C)	(D)
1	Net Original Cost Rate Base	(From Accounting Schedule 2)	$ 32,905	$ 32,905	$ 32,905
2	Rate of Return		6.26%	6.40%	6.54%
3	Net Operating Income Requirement		$ 2,060	$ 2,106	$ 2,152
4	Net Operating Income Available	(From Accounting Schedule 9)	(2,708)	(2,708)	(2,708)
5	Additional Net Operating Income Requirement		$ 4,768	$ 4,814	$ 4,860
6	Income Tax Requirement:	(From Accounting Schedule 11)			
7	Required Current Income Tax		$ 575	$ 603	$ 632
8	Test Year Current Income Tax		(2,396)	(2,396)	(2,396)
9	Additional Current Income Tax Requirement		$ 2,971	$ 3,000	$ 3,028
10	Additional Gross Revenue Requirement Before Allowances		$ 7,739	$ 7,814	$ 7,888
11	Allowance for True-up		$ 7,736	$ 7,736	$ 7,736
12	**Additional Gross Revenue Requirement**		**$ 15,475**	**$ 15,550**	**$ 15,624**
13	Adjusted Revenue at Current Rates	(From Accounting Schedule 9)	$ 49,909	$ 49,909	$ 49,909
14	Total Gross Revenue Requirement		$ 65,384	$ 65,459	$ 65,534

Missouri-American Water Company
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Rate Base

Line	Description (A)		Parkville Sewer Direct Assigned (B)		Corporate Distribution (C)		Total (D)
1	Plant in Service (From Accounting Schedule 3)	$	79,997	$	1,427	$	81,424
2	Less:						0
3	Accumulated Depreciation Reserve (From Accounting Schedule 5)		28,951		446		29,397
4	Accumulated Amortization Reserve				0		0
5	Net Plant in Service	$	51,046	$	981	$	52,027
6	Add:						
7	Cash Working Capital (From Accounting Schedule 8)	$	2,550	$		$	2,550
8	Materials and Supplies				0		0
9	Prepayments				98		98
10	Deferred OPEB Asset				594		594
11	Other				0		0
12	Other				0		0
13	Other				0		0
14	Total Additions to Net Plant in Service	$	2,550	$	692	$	3,242
15	Deduct:						
16	Interest Offset (From Accounting Schedule 8)	$	169	$		$	169
17	Federal Income Tax Offset (From Accounting Schedule 8)		(4)				(4)
18	State Income Tax Offset (From Accounting Schedule 8)		4				4
19	Contributions In Aid of Construction:		17,383		0		17,383
20	Customer Advances		(390)		0		(390)
21	Customer Deposits				0		0
22	Pre-71 ITC				0		0
23	Deferred Income Taxes				3,778		3,778
24	Accrued Pension Liability				1,423		1,423
25	Other				0		0
26	Other				0		0
27	Other				0		0
28	Total Deductions to Net Plant in Service	$	17,162	$	5,202	$	22,364
29	**Total Rate Base**	**$**	**36,434**	**$**	**(3,529)**	**$**	**32,905**

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Plant In Service

Parkville Sewer

Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
1		Intangible					
2	301	Organization	$	$ 0	P-1	$ 26	$ 26
3	302	Franchise & Consents	150	0	P-2	0	150
4	303	Miscellaneous Intangible		0	P-3	41	41
5		Total Intangible	$ 150	$ 0		$ 66	$ 216
6		Source of Supply					
7	310	Land & Land Rights	$	$ 0	P-4	$ 0	$ 0
8	311	Structures & Improvements		0	P-5	0	0
9	312	Collecting & Impounding Res		0	P-6	0	0
10	313	Lake, River & Other Intakes		0	P-7	0	0
11	314	Wells & Springs		0	P-8	0	0
12	315	Infiltration Galleries & Tunnels		0	P-9	0	0
13	316	Supply Mains		0	P-9	0	0
14	316	Supply Mains-North Plant		0	P-10	0	0
15	316	Supply Mains-Central Plant		0	P-11	0	0
16	316	Supply Mains-South Plant		0	P-12	0	0
17	316	Supply Mains-Meramec Plant		0	P-13	0	0
18	317	Other Source of Supply Plant		0	P-14	0	0
19		Total Source of Supply	$ 0	$ 0		$ 0	$ 0
20		Pumping					
21	320	Land & Land Rights	$	$ 0	P-15	$ 0	$ 0
22	321	S & I-Plant		0	P-16	0	0
23	321.1	S & I-Pumps (STL)		0	P-17	0	0
24	321.2	S & I-Boosters		0	P-18	0	0
25	322	Boiler Equipment		0	P-19	0	0
26	323	Other Power Prod. Equip.		0	P-20	0	0
27	324	Steam Pumping Equipment		0	P-21	0	0
28	325.1	Electric Pumping Equipment		0	P-22	0	0
29	325.2	Pumping Equipment-Pre '46		0	P-23	0	0
30	325.3	Pumping Equipment-Post '46		0	P-24	0	0
31	325	Pumping Equipment-Booster		0	P-25	0	0
32	326	Diesel Pumping Equipment		0	P-26	0	0
33	326	Dsl Pump Equip-Stratman		0	P-27	0	0
34	326	Dsl Pump Equip-Central Plant		0	P-28	0	0
35	327	Pump Equip Hydraulic		0	P-29	0	0
36	328	Other Pumping Equipment		0	P-30	0	0
37		Total Pumping	$ 0	$ 0		$ 0	$ 0
38		Water Treatment Plant					
39	330	Land & Land Rights	$	$ 0	P-31	$ 0	$ 0
40	331	Structures & Improvements		0	P-32	0	0
41	331	S & I - North Plant		0	P-33	0	0
42	331	S & I-Central 1 & 2		0	P-34	0	0
43	331	S & I-Central 3		0	P-35	0	0
44	331	S & I-South Plant		0	P-36	0	0
45	331	S & I-Meramac		0	P-37	0	0
46	332	WT Equip Non-Media		0	P-38	0	0
47	332	WT Equip-North Plant		0	P-39	0	0

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Plant In Service

Parkville Sewer

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

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Plant In Service

Parkville Sewer

Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
92		Sewer Plant					
93	351	Structures & Improvements	$	$ 0	P-80	$ 0	$ 0
94	352.1	Collection Sewers Forced		0	P-81	0	0
95	352.2	Collecting Mains	29,163	0	P-82	0	29,163
96	352.2	Collecting Mains Other		0	P-83	0	0
97	353	Service to Customers	7,951	0	P-84	0	7,951
98	363	Electric Pumping Equipment		0	P-85	0	0
99	370.1	Land & Land Rights	9,300	0	P-86	0	9,300
100	372	T&D Equipment		0	P-87	0	0
101	372	T&D Equipment Influent Lift		0	P-88	0	0
102	374	Outfall Sewer Lines	33,433	0	P-89	0	33,433
103		Total Sewer Plant	$ 79,847	$ 0		$ 0	$ 79,847
104		General Plant					
105	389	Land & Land Rights	$	$ 0	P-90	$ 0	$ 0
106	390	S&I-Store, Shop & Garage		0	P-91	0	0
107	390.1	S & I-Offices		0	P-92	0	0
108	390.1	S & I-Leasehold		0	P-93	0	0
109	390.1	S & I-Leasehold - SCADA		0	P-94	0	0
110	390.3	S&I-Misc		0	P-95	0	0
111	391	Office Furniture and Equipment		0	P-96	108	108
112	391.2	Computers & Peripheral Equipment		0	P-97	330	330
113	391.25	Computer Software		0	P-98	868	868
114	391.26	Computer Software Personal		0	P-99	17	17
115	391.3	Data Handling Equipment		0	P-100	0	0
116	391.3	Other Office Equipment		0	P-101	2	2
117	392.11	Trans Equipment-Lt Duty Trucks		0	P-102	6	6
118	392.12	Trans Equipment-Hvy Duty Trucks		0	P-103	0	0
119	392.2	Trans Equipment-Autos		0	P-104	21	21
120	392.3	Trans Equipment Other		0	P-105	0	0
121	393	Stores Equipment		0	P-106	0	0
122	394	Tools, Shop & Garage Equipment		0	P-107	2	2
123	394	Tools, Shop & Garage Equip Other		0	P-108	0	0
124	395	Laboratory Equipment		0	P-109	0	0
125	395	Laboratory Equipment Other		0	P-110	0	0
126	396	Power Operated Equipment		0	P-111	0	0
127	397	Comm Equipment-Non-Tele		0	P-112	0	0
128	397.2	Comm Equipment-Tele		0	P-113	5	5
129	398	Miscellaneous		0	P-114	2	2
130	399	Other Tangible Property		0	P-115	0	0
131		Total General Plant	$ 0	$ 0		$ 1,360	$ 1,360
132		**Total Plant In Service**	**$ 79,997**	**$ 0**		**$ 1,427**	**$ 81,424**

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

Parkville Sewer

NO ADJUSTMENTS

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

Depreciation Reserve

Parkville Sewer

Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
1		Intangible					
2	301	Organization	$	$ 0	R-1	$ 0	$ 0
3	302	Franchise & Consents		0	R-2	0	0
4	303	Miscellaneous Intangible		0	R-3	49	49
5		Total Intangible	$ 0	$ 0		$ 49	$ 49
6		Source of Supply					
7	310	Land & Land Rights	$	$ 0	R-4	$ 0	$ 0
8	311	Structures & Improvements		0	R-5	0	0
9	312	Collecting & Impounding Res		0	R-6	0	0
10	313	Lake, River & Other Intakes		0	R-7	0	0
11	314	Wells & Springs		0	R-8	0	0
12	315	Infiltration Galleries & Tunnels		0	R-9	0	0
13	316	Supply Mains		0	R-9	0	0
14	316	Supply Mains-North Plant		0	R-10	0	0
15	316	Supply Mains-Central Plant		0	R-11	0	0
16	316	Supply Mains-South Plant		0	R-12	0	0
17	316	Supply Mains-Meramec Plant		0	R-13	0	0
18	317	Other Source of Supply Plant		0	R-14	0	0
19		Total Source of Supply	$ 0	$ 0		$ 0	$ 0
20		Pumping					
21	320	Land & Land Rights	$	$ 0	R-15	$ 0	$ 0
22	321	S & I-Plant		0	R-16	0	0
23	321.1	S & I-Pumps (STL)		0	R-17	0	0
24	321.2	S & I-Boosters		0	R-18	0	0
25	322	Boiler Equipment		0	R-19	0	0
26	323	Other Power Prod. Equip.		0	R-20	0	0
27	324	Steam Pumping Equipment		0	R-21	0	0
28	325.1	Electric Pumping Equipment		0	R-22	0	0
29	325.2	Pumping Equipment-Pre '46		0	R-23	0	0
30	325.3	Pumping Equipment-Post '46		0	R-24	0	0
31	325	Pumping Equipment-Booster		0	R-25	0	0
32	326	Diesel Pumping Equipment		0	R-26	0	0
33	326	Dsl Pump Equip-Stratman		0	R-27	0	0
34	326	Dsl Pump Equip-Central Plant		0	R-28	0	0
35	327	Pump Equip Hydraulic		0	R-29	0	0
36	328	Other Pumping Equipment		0	R-30	0	0
37		Total Pumping	$ 0	$ 0		$ 0	$ 0
38		Water Treatment Plant					
39	330	Land & Land Rights	$	$ 0	R-31	$ 0	$ 0
40	331	Structures & Improvements		0	R-32	0	0
41	331	S & I - North Plant		0	R-33	0	0
42	331	S & I-Central 1 & 2		0	R-34	0	0
43	331	S & I-Central 3		0	R-35	0	0
44	331	S & I-South Plant		0	R-36	0	0
45	331	S & I-Meramac		0	R-37	0	0
46	332	WT Equip Non-Media		0	R-38	0	0
47	332	WT Equip-North Plant		0	R-39	0	0

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Depreciation Reserve

Parkville Sewer

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

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Depreciation Reserve

Parkville Sewer

Line	A/C No. (A)	Plant Title (B)	Balance 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	14,459	0	R-82	0	14,459
96	352.2	Collecting Mains Other		0	R-83	0	0
97	353.0	Service to Customers	6,113	0	R-84	0	6,113
98	363.0	Electric Pumping Equipment		0	R-85	0	0
99	370.1	Land & Land Rights	2,543	0	R-86	0	2,543
100	372	T&D Equipment		0	R-87	0	0
101	372.0	T&D Equipment Influent Lift		0	R-88	0	0
102	374	Outfall Sewer Lines	5,836	0	R-89	0	5,836
103		Total Sewer Plant	$ 28,951	$ 0		$ 0	$ 28,951
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	(23)	(23)
108	390.1	S & I-Leasehold		0	R-93	0	0
109	390.1	S & I-Leasehold - SCADA		0	R-94	0	0
110	390.3	S&I-Misc		0	R-95	0	0
111	391	Office Furniture and Equipment		0	R-96	(3)	(3)
112	391.2	Computers & Peripheral Equipment		0	R-97	17	17
113	391.25	Computer Software		0	R-98	370	370
114	391.26	Computer Software Personal		0	R-99	4	4
115	391.3	Data Handling Equipment		0	R-100	0	0
116	391.3	Other Office Equipment		0	R-101	1	1
117	392.11	Trans Equipment-Lt Duty Trucks		0	R-102	9	9
118	392.12	Trans Equipment-Hvy Duty Trucks		0	R-103	0	0
119	392.2	Trans Equipment-Autos		0	R-104	17	17
120	392.3	Trans Equipment Other		0	R-105	0	0
121	393	Stores Equipment		0	R-106	0	0
122	394	Tools, Shop & Garage Equipment		0	R-107	1	1
123	394	Tools, Shop & Garage Equip Other		0	R-108	0	0
124	395	Laboratory Equipment		0	R-109	0	0
125	395	Laboratory Equipment Other		0	R-110	0	0
126	396	Power Operated Equipment		0	R-111	0	0
127	397	Comm Equipment-Non-Tele		0	R-112	2	2
128	397.2	Comm Equipment-Tele		0	R-113	2	2
129	398	Miscellaneous		0	R-114	0	0
130	399	Other Tangible Property		0	R-115	0	0
131		Total General Plant	$ 0	$ 0		$ 397	$ 397
132		Not Classified		0	R-116	0	0
133		**Total Depreciation Reserve**	**$ 28,951**	**$ 0**		**$ 446**	**$ 29,397**

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Adjustments To Reserve

Parkville Sewer

NO ADJUSTMENTS

Missouri-American Water Company
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Depreciation Expense

Parkville Sewer

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

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Depreciation Expense

Parkville Sewer

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

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Depreciation Expense

Parkville Sewer

Line	A/C No. (A)	Plant Title (B)	District Specific Plant (Acctg Sch 3) (C)	Depreciation Rate (D)	District Specific Depreciation (E)	Corporate Depreciation Distribution (F)	Total District Depreciation (G)
109	390.1	S & I-Leasehold - SCADA	0	5.00%	0	0	0
110	390.3	S&I-Misc	0	2.40%	0	0	0
111	391	Office Furniture and Equipment	0	4.00%	0	4	4
112	391.2	Computers & Peripheral Equipment	0	14.29%	0	47	47
113	391.25	Computer Software	0	14.29%	0	124	124
114	391.26	Computer Software Personal	0	14.29%	0	2	2
115	391.3	Data Handling Equipment	0	6.67%	0	0	0
116	391.3	Other Office Equipment	0	6.67%	0	0	0
117	392.11	Trans Equipment-Lt Duty Trucks	0	0.00%	0	0	0
118	392.12	Trans Equipment-Hvy Duty Trucks	0	8.33%	0	0	0
119	392.2	Trans Equipment-Autos	0	0.00%	0	0	0
120	392.3	Trans Equipment Other	0	0.00%	0	0	0
121	393	Stores Equipment	0	2.86%	0	0	0
122	394	Tools, Shop & Garage Equipment	0	5.00%	0	0	0
123	394	Tools, Shop & Garage Equip Other	0	5.00%	0	0	0
124	395	Laboratory Equipment	0	4.00%	0	0	0
125	395	Laboratory Equipment Other	0	4.00%	0	0	0
126	396	Power Operated Equipment	0	6.82%	0	0	0
127	397	Comm Equipment-Non-Tele	0	5.00%	0	0	0
128	397.2	Comm Equipment-Tele	0	6.67%	0	0	0
129	398	Miscellaneous	0	5.00%	0	0	0
130	399	Other Tangible Property	0	5.00%	0	0	0
131		Total General Plant	$ 0		$ 0	$ 178	$ 178
132		**Total Depreciation Expense**	**$ 79,997**		**$ 1,411**	**$ 178**	**$ 1,589**

Missouri-American Water Company
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Cash Working Capital

Parkville Sewer

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	$ 1,659	39.87	13.00	26.87	0.0736	$ 122
3	Payroll Withholdings:						
4	FICA - Employee Portion	190	39.87	16.19	23.68	0.0649	12
5	Federal Income Taxes Withheld	544	39.87	16.19	23.68	0.0649	35
6	State Income Taxes Withheld	177	39.87	18.19	21.68	0.0594	10
7	401(k)	316	39.87	38.82	1.05	0.0029	1
8	EIP	24	39.87	38.82	1.05	0.0029	0
9	Fuel & Power	(36)	39.87	37.20	2.67	0.0073	0
10	Chemicals	0	39.87	39.87	0.00	0.0000	0
11	Materials and Supplies	168	39.87	39.87	0.00	0.0000	0
12	Purchased Water	0	39.87	42.45	(2.58)	(0.0071)	0
13	Management Fees	3,246	39.87	21.41	18.46	0.0506	164
14	Group Insurance	489	39.87	(7.50)	47.37	0.1298	64
15	OPEB's	146	39.87	3.41	36.46	0.0999	15
16	Pensions	411	39.87	17.58	22.29	0.0611	25
17	EIP - Employer Match	(5)	39.87	38.82	1.05	0.0029	0
18	401(k) - Employer Match	18	39.87	38.82	1.05	0.0029	0
19	Insurance Other Than Group	548	39.87	42.44	(2.57)	(0.0070)	(4)
20	Uncollectible Accounts	393	39.87	39.87	0.00	0.0000	0
21	Rents	10	39.87	(9.96)	49.83	0.1365	1
22	Cash Vouchers	43,184	39.87	21.41	18.46	0.0506	2,185
23	Total Operation & Maintenance Expense	$ 51,483					$ 2,630
24	Taxes Other Than Income						
25	FICA - Employer Portion	190	39.87	16.19	23.68	0.0649	$ 12
26	Federal Unemployment	3	39.87	76.38	(36.51)	(0.1000)	0
27	State Unemployment	5	39.87	76.38	(36.51)	(0.1000)	(1)
28	Property Taxes	(0)	39.87	182.50	(142.63)	(0.3908)	0
29	Franchise Tax	16	39.87	(77.50)	117.37	0.3216	5
30	PSC Assessment	0	39.87	(31.63)	71.50	0.1959	0
31	Total Taxes Other Than Income	$ 214					$ 16
32	Other Expenses						
33	Gross Receipts Tax	1,324	22.66	47.37	(24.71)	(0.0677)	(90)
34	Sales Tax	279	0.00	8.12	(8.12)	(0.0222)	(6)
35	Missouri Primacy Fees	0	22.66	243.50	(220.84)	(0.6050)	0
36	Total Other Expenses	$ 1,603					$ (96)
37	**Cash Working Capital Before Income Tax and Interest Offsets**						**$ 2,550**
38	Interest Expense	$ 892	39.87	108.85	(68.98)	(0.1890)	$ (169)
39	Federal Income Tax	$ 497	39.87	37.00	2.87	0.0079	$ 4
40	State Income Tax	$ 78	39.87	58.95	(19.08)	(0.0523)	$ (4)

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

Income Statement

Parkville Sewer

Line	Description (A)	Test Year End Direct Charges (B)	Adjustment Amount (C)	Adjustment No. (D)	Adjusted Corporate Distribution (E)	Test Year As Adjusted [(B)+(C)+(E)] (F)
1	Operating Revenues:					
2	Residential Revenue	$ 53,093	$ (3,228)	S-1	$ 0	$ 49,865
3	Commercial Revenue	0	0	S-2	0	0
4	Industrial Revenue	0	0	S-3	0	0
5	Private Fire	0	0	S-4	0	0
6	Public Fire	0	0	S-5	0	0
7	Public Authorities	0	0	S-6	0	0
8	Sales For Resale	0	0	S-7	0	0
9	Other Revenue	0	0	S-8	44	44
10	Total Revenues	$ 53,093	$ (3,228)		$ 44	$ 49,909
11	Operating Expenses:					
12	Operation & Maintenance:					
13	Source of Supply	0	0	S-9	0	0
14	Pumping	0	0	S-10	(35)	(35)
15	Water Treatment	39,883	0	S-11	0	39,883
16	Transmission & Distribution	1,178	(475)	S-12	0	703
17	Customer Accounts	0	(109)	S-13	1,023	914
18	Administrative & General	7,372	(2,182)	S-14	4,828	10,018
19	Total O & M Expense	$ 48,433	$ (2,766)		$ 5,816	$ 51,483
20	Other Operating Expenses:					
21	Depreciation - Plant	2,764	(1,612)	S-15	178	1,330
22	Amortization	1,812	0	S-16	19	1,831
23	Taxes Other Than Income	379	(192)	S-17	27	214
24	Total Other Operating Expense	$ 4,955	$ (1,804)		$ 224	$ 3,375
25	Total Operating Expenses	53,388	(4,570)		6,039	54,857
26	Net Income Before Income Taxes	$ (295)	$ 1,342		$ (5,995)	$ (4,948)
27	Income Taxes:					
28	Current Income Tax	$ 0	$ (1,490)	S-18	$ (906)	$ (2,396)
29	Deferred Income Tax:					
30	Deferred Income Tax Expense	0	(374)	S-19	530	156
31	ITC Amortization	0	0	S-20	0	0
32	Total Income Taxes	$ 0	$ (1,864)		$ (376)	$ (2,240)
33	**Net Operating Income**	**$ (295)**	**$ 3,206**		**$ (5,619)**	**$ (2,708)**

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

Adjustments To Income Statement

Parkville Sewer

Adjmt No.	Description		Adjustment Amount	Total Adjustment
Residential Revenue		S-1		$ (3,228)
1	To Normalize and Annualize Revenues (Grissum)		$ 593	
2	To Remove Unbilled Revenues (Grissum)		(3,821)	
3	To Remove ISRS and Property Tax Surcharges (Grissum)		0	
Commercial Revenue		S-2		$ 0
1	To Normalize and Annualize Revenues (Grissum)		$ 0	
2	To Remove Unbilled Revenues (Grissum)		0	
3	To Remove ISRS and Property Tax Surcharges (Grissum)		0	
Industrial Revenue		S-3		$ 0
1	To Normalize and Annualize Revenues (Grissum)		$ 0	
2	To Remove Unbilled Revenues (Grissum)		0	
Private Fire		S-4		$ 0
1	To Remove Unbilled Revenues (Grissum)		0	
Public Fire		S-5	0	$ 0
1	To Remove ISRS and Property Tax Surcharges (Grissum)		0	
Public Authorities		S-6		$ 0
1	To Remove Unbilled Revenues (Grissum)		0	
2	To Remove ISRS and Property Tax Surcharges (Grissum)		0	
Sales For Resale		S-7		$ 0
1	To Normalize and Annualize Revenues (Grissum)		$ 0	
2	To Remove Unbilled Revenues (Grissum)		0	
3	To Remove ISRS and Property Tax Surcharges (Grissum)		0	
Other Revenue		S-8		$ 0
1	To Include Compensation for MAWC Services Provided by AWR (Cassidy)		0	
Source of Supply		S-9		$ 0
1	To Annualize Payroll (Hanneken)		$ 0	
2	To Normalize Overtime Pay (Hanneken)		0	

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

Adjustments To Income Statement

Parkville Sewer

Adjmt No.	Description		Adjustment Amount		Total Adjustment
3	To Remove Lobbyist Pay (Hanneken)		0		
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)		0		
5	To Annualize Purchased Water Expense (Grissum)		0		
Pumping	S-10			$	0
1	To Annualize Payroll (Hanneken)	$	0		
2	To Normalize Overtime Pay (Hanneken)		0		
3	To Remove Lobbyist Pay (Hanneken)		0		
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)		0		
5	To Annualize Fuel & Power Expense (Grissum)		0		
Water Treatment	S-11			$	0
1	To Annualize Payroll (Hanneken)	$	0		
2	To Normalize Overtime Pay (Hanneken)		0		
3	To Remove Lobbyist Pay (Hanneken)		0		
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)		0		
5	To Annualize Waste Disposal Expense (Hagemeyer)		0		
6	To Annualize Chemicals Expense (Grissum)		0		
Transmission & Distribution	S-12			$	(475)
1	To Annualize Payroll (Hanneken)	$	(598)		
2	To Normalize Overtime Pay (Hanneken)		123		
3	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)		0		
4	To Annualize Main Breaks Expense (Hagemeyer)		0		
Customer Accounts	S-13			$	(109)
1	To Annualize Payroll (Hanneken)	$	0		
2	To Normalize Overtime Pay (Hanneken)		0		
3	To Annualize Postage Expense (Grissum)		30		
4	To Annualize Uncollectibles Expense (Grissum)		(139)		
Administrative & General	S-14			$	(2,182)
1	To Annualize Payroll (Hanneken)	$	(1,875)		
2	To Normalize Overtime Pay (Hanneken)		386		

Missouri-American Water Company
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Adjustments To Income Statement

Parkville Sewer

Adjmt No.	Description		Adjustment Amount	Total Adjustment
3	To Remove Lobbyist Pay (Hanneken)		0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)		0	
5	To Remove STEP Costs (Hagemeyer)		0	
6	To Adjust the Allocation of Belleville Labs (Cassidy)		0	
7	To Annualize Insurance Other Than Group (Hagemeyer)		0	
8	To Annualize Other Post Employment Benefits (Hagemeyer)		0	
9	To Annualize Tank Painting Expense (Hagemeyer)		0	
10	To Annualize Pension Expense (Hagemeyer)		0	
11	To Annualize Transportation Leases (Hagemeyer)		(1,085)	
12	To Annualize Waste Disposal Expense (Hagemeyer)		0	
13	To Annualize Main Breaks Expense (Hagemeyer)		0	
14	To Normalize Rate Case Expense (Hagemeyer)		0	
15	To Remove Meals, Awards, etc. (Began)		0	
16	To Remove Miscellaneous Expense (Began)		0	
17	To Remove Dues and Donations (Began)		0	
18	To Remove Disallowed Promotion Expense (Began)		0	
19	To Remove Disallowed Advertising Expense (Began)		0	
20	To Remove Disallowed Dues, Donations and Memberships (Began)		0	
21	To Remove Disallowed Lobbying Expense (Began)		0	
22	To Annualize Payroll Tax Expense (Hanneken)		392	
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			$ (1,612)
1	To annualize depreciation expense at Staff's proposed rates (Began)	$	(1,353)	

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

Adjustments To Income Statement

Parkville Sewer

Adjmt No.	Description		Adjustment Amount		Total Adjustment
2	To adjust depreciation expense related to contributions in aid of construction (Began)		(259)		
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			$	(192)
1	To Annualize Payroll Taxes (Hanneken)	$	(191)		
2	To Adjust Payroll Tax Related to Incentive Compensation (Hanneken)		0		
3	To Remove Payroll Tax Related to Lobbyist (Hanneken)		0		
4	To Adjust Franchise Tax (Began)		0		
5	To Adjust PSC Assessment (Began)		0		
6	To Adjust Property Tax (Began)		(1)		
Current Income Tax	S-18			$	(1,490)
1	To adjust current income tax expense. (Cassidy)	$	(1,490)		
Deferred Income Tax Expense	S-19			$	(374)
1	To adjust deferred income tax expense. (Cassidy)	$	(374)		
ITC Amortization	S-20			$	0
1		$	0		
2			0		

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

Income Tax Calculation

						Parkville Sewer				
Line	Description (A)				Test Year (B)		6.26% Return (C)		6.40% Return (D)		6.54% Return (E)
1	Net Operating Income (Acct. Sch. 1)			$	(2,708)	$	2,060	$	2,106	$	2,152
2	Add:										
3	Current Income Tax				(2,396)		575		603		632
4	Deferred Income Taxes										
5	Deferred Income Tax Expense				156		156		156		156
6	ITC Amortization				0		0		0		0
7	Net Income Before Income Tax			$	(4,948)	$	2,791	$	2,866	$	2,941
8	Addditions to Net Income Before Income Tax:										
9	Book Depreciation			$	1,330	$	1,330	$	1,330	$	1,330
10	Contributions In Aid of Construction				0		0		0		0
11	Non Deductible Reserve Deficiency Amortization				0		0		0		0
12	Miscellaneous Non-deductible Expenses				5		5		5		5
13	Other (Describe)				0		0		0		0
14	Other (Describe)				0		0		0		0
15	Total Additions			$	1,336	$	1,336	$	1,336	$	1,336
16	Subtractions to Net Income Before Income Tax:										
17	Interest Expense	@	2.71%	$	892	$	892	$	892	$	892
18	Tax Straight Line Depreciation				1,330		1,330		1,330		1,330
19	Tax Depreciation in Excess of Straight Line				407		407		407		407
20	Cost of Removal				0		0		0		0
21	Other (Describe)				0		0		0		0
22	Other (Describe)				0		0		0		0
23	Total Subtractions			$	2,629	$	2,629	$	2,629	$	2,629
24	Net Taxable Income			$	(6,242)	$	1,497	$	1,572	$	1,647
25	Provision for Federal Income Tax										
26	Net Taxable Income			$	(6,242)	$	1,497	$	1,572	$	1,647
27	Deduct Missouri Income Tax	@	100.00%		(325)		78		82		86
28	Federal Taxable Income			$	(5,917)	$	1,419	$	1,490	$	1,561
29	Federal Income Tax	@	35.00%	$	(2,071)	$	497	$	522	$	546
30	Provision for Missouri Income Tax										
31	Net Taxable Income			$	(6,242)	$	1,497	$	1,572	$	1,647
32	Deduct Federal Income Tax	@	50.00%		(1,035)		248		261		273
33	Missouri Taxable Income			$	(5,207)	$	1,249	$	1,311	$	1,374
34	Missouri Income Tax	@	6.25%	$	(325)	$	78	$	82	$	86
35	Summary of Provision For Income Tax										
36	Federal Income Tax			$	(2,071)	$	497	$	522	$	546
37	State Income Tax				(325)		78		82		86
38	**Total Current Income Tax**			**$**	**(2,396)**	**$**	**575**	**$**	**603**	**$**	**632**

WARREN COUNTY
SEWER

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

Revenue Requirement

			Warren County Sewer		
			8.60% Equity Return	9.10% Equity Return	9.60% Equity Return
Line	(A)		(B)	(C)	(D)
1	Net Original Cost Rate Base	(From Accounting Schedule 2)	$ 705,127	$ 705,127	$ 705,127
2	Rate of Return		6.26%	6.40%	6.54%
3	Net Operating Income Requirement		$ 44,141	$ 45,128	$ 46,115
4	Net Operating Income Available	(From Accounting Schedule 9)	(78,076)	(78,076)	(78,076)
5	Additional Net Operating Income Requirement		$ 122,217	$ 123,204	$ 124,191
6	Income Tax Requirement:	(From Accounting Schedule 11)			
7	Required Current Income Tax		$ 30,211	$ 30,826	$ 31,441
8	Test Year Current Income Tax		(45,939)	(45,939)	(45,939)
9	Additional Current Income Tax Requirement		$ 76,150	$ 76,765	$ 77,380
10	Additional Gross Revenue Requirement Before Allowances		$ 198,367	$ 199,969	$ 201,571
11	Allowance for True-up		$ 116,735	$ 116,735	$ 116,735
12	**Additional Gross Revenue Requirement**		**$ 315,102**	**$ 316,704**	**$ 318,306**
13	Adjusted Revenue at Current Rates	(From Accounting Schedule 9)	$ 83,338	$ 83,338	$ 83,338
14	Total Gross Revenue Requirement		$ 398,440	$ 400,042	$ 401,644

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

Rate Base

Line	Description (A)		Warren County Sewer Direct Assigned (B)	Corporate Distribution (C)	Total (D)
1	Plant in Service	(From Accounting Schedule 3)	$ 1,032,692	$ 20,459	$ 1,053,151
2	Less:				0
3	Accumulated Depreciation Reserve	(From Accounting Schedule 5)	271,865	6,392	278,257
4	Accumulated Amortization Reserve			0	0
5	Net Plant in Service		$ 760,827	$ 14,067	$ 774,894
6	Add:				
7	Cash Working Capital	(From Accounting Schedule 8)	$ 9,438	$	$ 9,438
8	Materials and Supplies			0	0
9	Prepayments			1,403	1,403
10	Deferred OPEB Asset			0	0
11	Other			0	0
12	Other			0	0
13	Other			0	0
14	Total Additions to Net Plant in Service		$ 9,438	$ 1,403	$ 10,841
15	Deduct:				
16	Interest Offset	(From Accounting Schedule 8)	$ 3,612	$	$ 3,612
17	Federal Income Tax Offset	(From Accounting Schedule 8)	(206)		(206)
18	State Income Tax Offset	(From Accounting Schedule 8)	215		215
19	*Contributions In Aid of Construction:*			0	0
20	Customer Advances			0	0
21	Customer Deposits			0	0
22	Pre-71 ITC			0	0
23	Deferred Income Taxes			56,578	56,578
24	Accrued Pension Liability			20,409	20,409
25	Other			0	0
26	*Other*			0	0
27	Other			0	0
28	Total Deductions to Net Plant in Service		$ 3,621	$ 76,987	$ 80,608
29	**Total Rate Base**		**$ 766,644**	**$ (61,517)**	**$ 705,127**

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

Plant In Service

Warren County Sewer

Line	A/C No. (A)	Plant Title (B)	Balance 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	$ 371	$ 371
3	302	Franchise & Consents		0	P-2	0	0
4	303	Miscellaneous Intangible		0	P-3	581	581
5		Total Intangible	$ 0	$ 0		$ 952	$ 952
6		Source of Supply					
7	310	Land & Land Rights	$	$ 0	P-4	$ 0	$ 0
8	311	Structures & Improvements		0	P-5	0	0
9	312	Collecting & Impounding Res		0	P-6	0	0
10	313	Lake, River & Other Intakes		0	P-7	0	0
11	314	Wells & Springs		0	P-8	0	0
12	315	Infiltration Galleries & Tunnels		0	P-9	0	0
13	316	Supply Mains		0	P-9	0	0
14	316	Supply Mains-North Plant		0	P-10	0	0
15	316	Supply Mains-Central Plant		0	P-11	0	0
16	316	Supply Mains-South Plant		0	P-12	0	0
17	316	Supply Mains-Meramec Plant		0	P-13	0	0
18	317	Other Source of Supply Plant		0	P-14	0	0
19		Total Source of Supply	$ 0	$ 0		$ 0	$ 0
20		Pumping					
21	320	Land & Land Rights	$	$ 0	P-15	$ 0	$ 0
22	321	S & I-Plant	13,694	0	P-16	0	13,694
23	321.1	S & I-Pumps (STL)		0	P-17	0	0
24	321.2	S & I-Boosters		0	P-18	0	0
25	322	Boiler Equipment		0	P-19	0	0
26	323	Other Power Prod. Equip.		0	P-20	0	0
27	324	Steam Pumping Equipment		0	P-21	0	0
28	325.1	Electric Pumping Equipment	3,528	0	P-22	0	3,528
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	$ 17,222	$ 0		$ 0	$ 17,222
38		Water Treatment Plant					
39	330	Land & Land Rights	$	$ 0	P-31	$ 0	$ 0
40	331	Structures & Improvements		0	P-32	0	0
41	331	S & I - North Plant		0	P-33	0	0
42	331	S & I-Central 1 & 2		0	P-34	0	0
43	331	S & I-Central 3		0	P-35	0	0
44	331	S & I-South Plant		0	P-36	0	0
45	331	S & I-Meramac		0	P-37	0	0
46	332	WT Equip Non-Media		0	P-38	0	0
47	332	WT Equip-North Plant		0	P-39	0	0

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Plant In Service

Warren County Sewer

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

Missouri-American Water Company
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Plant In Service

Warren County Sewer

Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
92		Sewer Plant					
93	351	Structures & Improvements	$	$ 0	P-80	$ 0	$ 0
94	352.1	Collection Sewers Forced	13,401	0	P-81	0	13,401
95	352.2	Collecting Mains	211,847	0	P-82	0	211,847
96	352.2	Collecting Mains Other	70,768	0	P-83	0	70,768
97	353	Service to Customers	41,478	0	P-84	0	41,478
98	363	Electric Pumping Equipment	12,173	0	P-85	0	12,173
99	370.1	Land & Land Rights		0	P-86	0	0
100	372	T&D Equipment	402,865	0	P-87	0	402,865
101	372	T&D Equipment Influent Lift	151,845	0	P-88	0	151,845
102	374	Outfall Sewer Lines		0	P-89	0	0
103		Total Sewer Plant	$ 904,377	$ 0		$ 0	$ 904,377
104		General Plant					
105	389	Land & Land Rights	$	$ 0	P-90	$ 0	$ 0
106	390	S&I-Store, Shop & Garage		0	P-91	0	0
107	390.1	S & I-Offices		0	P-92	0	0
108	390.1	S & I-Leasehold		0	P-93	0	0
109	390.1	S & I-Leasehold - SCADA		0	P-94	0	0
110	390.3	S&I-Misc		0	P-95	0	0
111	391	Office Furniture and Equipment		0	P-96	1,543	1,543
112	391.2	Computers & Peripheral Equipment		0	P-97	4,730	4,730
113	391.25	Computer Software		0	P-98	12,442	12,442
114	391.26	Computer Software Personal		0	P-99	241	241
115	391.3	Data Handling Equipment		0	P-100	0	0
116	391.3	Other Office Equipment		0	P-101	29	29
117	392.11	Trans Equipment-Lt Duty Trucks		0	P-102	83	83
118	392.12	Trans Equipment-Hvy Duty Trucks		0	P-103	0	0
119	392.2	Trans Equipment-Autos		0	P-104	306	306
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	3,890	0	P-107	34	3,924
123	394	Tools, Shop & Garage Equip Other		0	P-108	0	0
124	395	Laboratory Equipment		0	P-109	0	0
125	395	Laboratory Equipment Other		0	P-110	0	0
126	396	Power Operated Equipment		0	P-111	0	0
127	397	Comm Equipment-Non-Tele		0	P-112	5	5
128	397.2	Comm Equipment-Tele		0	P-113	72	72
129	398	Miscellaneous	107,203	0	P-114	22	107,225
130	399	Other Tangible Property		0	P-115	0	0
131		Total General Plant	$ 111,093	$ 0		$ 19,507	$ 130,600
132		**Total Plant In Service**	**$ 1,032,692**	**$ 0**		**$ 20,459**	**$ 1,053,151**

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

Warren County Sewer

NO ADJUSTMENTS

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

Depreciation Reserve

Warren County Sewer

Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
1		Intangible					
2	301	Organization	$	$ 0	R-1	$ 0	$ 0
3	302	Franchise & Consents		0	R-2	0	0
4	303	Miscellaneous Intangible		0	R-3	697	697
5		Total Intangible	$ 0	$ 0		$ 697	$ 697
6		Source of Supply					
7	310	Land & Land Rights	$	$ 0	R-4	$ 0	$ 0
8	311	Structures & Improvements		0	R-5	0	0
9	312	Collecting & Impounding Res		0	R-6	0	0
10	313	Lake, River & Other Intakes		0	R-7	0	0
11	314	Wells & Springs		0	R-8	0	0
12	315	Infiltration Galleries & Tunnels		0	R-9	0	0
13	316	Supply Mains		0	R-9	0	0
14	316	Supply Mains-North Plant		0	R-10	0	0
15	316	Supply Mains-Central Plant		0	R-11	0	0
16	316	Supply Mains-South Plant		0	R-12	0	0
17	316	Supply Mains-Meramec Plant		0	R-13	0	0
18	317	Other Source of Supply Plant		0	R-14	0	0
19		Total Source of Supply	$ 0	$ 0		$ 0	$ 0
20		Pumping					
21	320	Land & Land Rights	$	$ 0	R-15	$ 0	$ 0
22	321	S & I-Plant	58	0	R-16	0	58
23	321.1	S & I-Pumps (STL)		0	R-17	0	0
24	321.2	S & I-Boosters		0	R-18	0	0
25	322	Boiler Equipment		0	R-19	0	0
26	323	Other Power Prod. Equip.		0	R-20	0	0
27	324	Steam Pumping Equipment		0	R-21	0	0
28	325.1	Electric Pumping Equipment	15	0	R-22	0	15
29	325.2	Pumping Equipment-Pre '46		0	R-23	0	0
30	325.3	Pumping Equipment-Post '46		0	R-24	0	0
31	325	Pumping Equipment-Booster		0	R-25	0	0
32	326	Diesel Pumping Equipment		0	R-26	0	0
33	326	Dsl Pump Equip-Stratman		0	R-27	0	0
34	326	Dsl Pump Equip-Central Plant		0	R-28	0	0
35	327	Pump Equip Hydraulic		0	R-29	0	0
36	328	Other Pumping Equipment		0	R-30	0	0
37		Total Pumping	$ 73	$ 0		$ 0	$ 73
38		Water Treatment Plant					
39	330	Land & Land Rights	$	$ 0	R-31	$ 0	$ 0
40	331	Structures & Improvements		0	R-32	0	0
41	331	S & I - North Plant		0	R-33	0	0
42	331	S & I-Central 1 & 2		0	R-34	0	0
43	331	S & I-Central 3		0	R-35	0	0
44	331	S & I-South Plant		0	R-36	0	0
45	331	S & I-Meramac		0	R-37	0	0
46	332	WT Equip Non-Media		0	R-38	0	0
47	332	WT Equip-North Plant		0	R-39	0	0

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Depreciation Reserve

Warren County Sewer

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

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Depreciation Reserve

Warren County Sewer

Line	A/C No. (A)	Plant Title (B)	Balance 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	7,712	0	R-81	0	7,712
95	352.2	Collecting Mains	77,205	0	R-82	0	77,205
96	352.2	Collecting Mains Other	30,528	0	R-83	0	30,528
97	353.0	Service to Customers	26,799	0	R-84	0	26,799
98	363.0	Electric Pumping Equipment	6,434	0	R-85	0	6,434
99	370.1	Land & Land Rights		0	R-86	0	0
100	372	T&D Equipment	98,591	0	R-87	0	98,591
101	372.0	T&D Equipment Influent Lift	19,730	0	R-88	0	19,730
102	374	Outfall Sewer Lines		0	R-89	0	0
103		Total Sewer Plant	$ 266,999	$ 0		$ 0	$ 266,999
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	(329)	(329)
108	390.1	S & I-Leasehold		0	R-93	0	0
109	390.1	S & I-Leasehold - SCADA		0	R-94	0	0
110	390.3	S&I-Misc		0	R-95	0	0
111	391	Office Furniture and Equipment		0	R-96	(45)	(45)
112	391.2	Computers & Peripheral Equipment		0	R-97	245	245
113	391.25	Computer Software		0	R-98	5,308	5,308
114	391.26	Computer Software Personal		0	R-99	51	51
115	391.3	Data Handling Equipment		0	R-100	0	0
116	391.3	Other Office Equipment		0	R-101	18	18
117	392.11	Trans Equipment-Lt Duty Trucks		0	R-102	127	127
118	392.12	Trans Equipment-Hvy Duty Trucks		0	R-103	0	0
119	392.2	Trans Equipment-Autos		0	R-104	249	249
120	392.3	Trans Equipment Other		0	R-105	0	0
121	393	Stores Equipment		0	R-106	0	0
122	394	Tools, Shop & Garage Equipment	105	0	R-107	11	116
123	394	Tools, Shop & Garage Equip Other		0	R-108	0	0
124	395	Laboratory Equipment		0	R-109	0	0
125	395	Laboratory Equipment Other		0	R-110	0	0
126	396	Power Operated Equipment		0	R-111	0	0
127	397	Comm Equipment-Non-Tele		0	R-112	23	23
128	397.2	Comm Equipment-Tele		0	R-113	29	29
129	398	Miscellaneous	4,688	0	R-114	6	4,694
130	399	Other Tangible Property		0	R-115	0	0
131		Total General Plant	$ 4,793	$ 0		$ 5,695	$ 10,488
132		Not Classified		0	R-116	0	0
133		**Total Depreciation Reserve**	**$ 271,865**	**$ 0**		**$ 6,392**	**$ 278,257**

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Adjustments To Reserve

Warren County Sewer

NO ADJUSTMENTS

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

Warren County Sewer

Line	A/C No. (A)	Plant Title (B)	District Specific Plant (Acctg Sch 3) (C)	Depreciation Rate (D)	District Specific Depreciation (E)	Corporate Depreciation Distribution (F)	Total District Depreciation (G)
1		Intangible					
2	301	Organization	$ 0	0.00%	$ 0	$ 0	$ 0
3	302	Franchise & Consents	0	0.00%	0	0	0
4	303	Miscellaneous Intangible	0	0.00%	0	0	0
5		Total Intangible	$ 0		$ 0	$ 0	$ 0
6		Source of Supply					
7	310	Land & Land Rights	$ 0	0.00%	$ 0	$ 0	$ 0
8	311	Structures & Improvements	0	0.00%	0	0	0
9	312	Collecting & Impounding Res	0	0.00%	0	0	0
10	313	Lake, River & Other Intakes	0	0.00%	0	0	0
11	314	Wells & Springs	0	0.00%	0	0	0
12	315	Infiltration Galleries & Tunnels	0	0.00%	0	0	0
13	316	Supply Mains	0	0.00%	0	0	0
14	316	Supply Mains-North Plant	0	0.00%	0	0	0
15	316	Supply Mains-Central Plant	0	0.00%	0	0	0
16	316	Supply Mains-South Plant	0	0.00%	0	0	0
17	316	Supply Mains-Meramec Plant	0	0.00%	0	0	0
18	317	Other Source of Supply Plant	0	0.00%	0	0	0
19		Total Source of Supply	$ 0		$ 0	$ 0	$ 0
20		Pumping					
21	320	Land & Land Rights	$ 0	0.00%	$ 0	$ 0	$ 0
22	321	S & I-Plant	13,694	1.73%	237	0	237
23	321.1	S & I-Pumps (STL)	0	0.00%	0	0	0
24	321.2	S & I-Boosters	0	0.00%	0	0	0
25	322	Boiler Equipment	0	0.00%	0	0	0
26	323	Other Power Prod. Equip.	0	0.00%	0	0	0
27	324	Steam Pumping Equipment	0	0.00%	0	0	0
28	325.1	Electric Pumping Equipment	3,528	2.44%	86	0	86
29	325.2	Pumping Equipment-Pre '46	0	0.00%	0	0	0
30	325.3	Pumping Equipment-Post '46	0	0.00%	0	0	0
31	325	Pumping Equipment-Booster	0	0.00%	0	0	0
32	326	Diesel Pumping Equipment	0	0.00%	0	0	0
33	326	Dsl Pump Equip-Stratman	0	0.00%	0	0	0
34	326	Dsl Pump Equip-Central Plant	0	0.00%	0	0	0
35	327	Pump Equip Hydraulic	0	0.00%	0	0	0
36	328	Other Pumping Equipment	0	0.00%	0	0	0
37		Total Pumping	$ 17,222		$ 323	$ 0	$ 323
38		Water Treatment Plant					
39	330	Land & Land Rights	$ 0	0.00%	$ 0	$ 0	$ 0
40	331	Structures & Improvements	0	0.00%	0	0	0
41	331	S & I - North Plant	0	0.00%	0	0	0
42	331	S & I-Central 1 & 2	0	0.00%	0	0	0
43	331	S & I-Central 3	0	0.00%	0	0	0
44	331	S & I-South Plant	0	0.00%	0	0	0
45	331	S & I-Meramac	0	0.00%	0	0	0
46	332	WT Equip Non-Media	0	0.00%	0	0	0
47	332	WT Equip-North Plant	0	0.00%	0	0	0
48	332	WT Equip-Central 1 & 2	0	0.00%	0	0	0
49	332	WT Equip-Central 3	0	0.00%	0	0	0
50	332	WT Equip-South Plant	0	0.00%	0	0	0
51	332	WT Equip-Meramac	0	0.00%	0	0	0
52	332	Other P/E Hand Equipment	0	0.00%	0	0	0
53	332.4	Equipment Filter Media	0	0.00%	0	0	0
54		Total Water Treatment Plant	$ 0		$ 0	$ 0	$ 0

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Depreciation Expense

Warren County Sewer

Line	A/C No. (A)	Plant Title (B)	District Specific Plant (Acctg Sch 3) (C)	Depreciation Rate (D)	District Specific Depreciation (E)	Corporate Depreciation Distribution (F)	Total District Depreciation (G)
55		Transmission & Distribution					
56	340	Land & Land Rights	$ 0	0.00%	$ 0	$ 0	$ 0
57	341	Structures & Improvements	0	0.00%	0	0	0
58	341.63	S & I-Spec Cross	0	0.00%	0	0	0
59	342	Distr. Res. & Standpipes	0	0.00%	0	0	0
60	342	Rsvr & Standpipe-Elev	0	0.00%	0	0	0
61	342	Rsvr & Standpipe-Ground	0	0.00%	0	0	0
62	343	T & D Mains (Not Classified)	0	0.00%	0	0	0
63	343.1	T & D Mains - 4" & Less	0	0.00%	0	0	0
64	343.1	T & D Mains AC 4 (STL)	0	0.00%	0	0	0
65	343.1	T & D Mains Galv 1 (STL)	0	0.00%	0	0	0
66	343.2	T & D Mains - 6" to 8"	0	0.00%	0	0	0
67	343.2	CI-10" & Smaller-1900-1928	0	0.00%	0	0	0
68	343.2	CI-10" & Smaller 1929-1956	0	0.00%	0	0	0
69	343.2	CI-10" & Smaller-1957-1993	0	0.00%	0	0	0
70	343.2	T & D Mains - DI 6-8 (STL)	0	0.00%	0	0	0
71	343.2	T & D Mains - DI 6-10" (TN)	0	0.00%	0	0	0
72	343.2	T & D Mains - PL 6-8" (STL)	0	0.00%	0	0	0
73	343.3	T & D Mains - 10" to 16"	0	0.00%	0	0	0
74	343.3	T & D Mains - 18" & Greater	0	0.00%	0	0	0
75	343.3	CI-12" (STL)	0	0.00%	0	0	0
76	343.3	CI-16" (STL)	0	0.00%	0	0	0
77	343.3	T & D Mains - DI 12 (STL)	0	0.00%	0	0	0
78	343.3	T & D Mains - DI 16 & Greater (STL)	0	0.00%	0	0	0
79	343.3	T & D Mains - LJ 20 (STL)	0	0.00%	0	0	0
80	343.3	T & D Mains - PL 12 (STL)	0	0.00%	0	0	0
81	344	Fire Mains	0	0.00%	0	0	0
82	345	Services	0	0.00%	0	0	0
83	346.1	Meters-Bronze Case	0	0.00%	0	0	0
84	346.2	Meters-Plastic Case	0	0.00%	0	0	0
85	346.3	Meters-Other	0	0.00%	0	0	0
86	346.3	Meters-Remote (ARB's)	0	0.00%	0	0	0
87	347.1	Meter Install	0	0.00%	0	0	0
88	347.2	Meter Install-Other	0	0.00%	0	0	0
89	348	Hydrants	0	0.00%	0	0	0
90	349	Other T&D Plant	0	0.00%	0	0	0
91		Total Transmission & Distribution	$ 0		$ 0	$ 0	$ 0
92		Sewer Plant					
93	351.0	Structures & Improvements	$ 0	2.50%	$ 0	$ 0	$ 0
94	352.1	Collection Sewers Forced	13,401	2.00%	268	0	268
95	352.2	Collecting Mains	211,847	2.00%	4,237	0	4,237
96	352.2	Collecting Mains Other	70,768	2.00%	1,415	0	1,415
97	353.0	Service to Customers	41,478	2.00%	830	0	830
98	363.0	Electric Pumping Equipment	12,173	10.00%	1,217	0	1,217
99	370.1	Land & Land Rights	0	0.00%	0	0	0
100	372	T&D Equipment	402,865	5.00%	20,143	0	20,143
101	372.0	T&D Equipment Influent Lift	151,845	5.00%	7,592	0	7,592
102	374	Outfall Sewer Lines	0	2.00%	0	0	0
103		Total Sewer Plant	$ 904,377		$ 35,703	$ 0	$ 35,703
104		General Plant					
105	389	Land & Land Rights	$ 0	0.00%	$ 0	$ 0	$ 0
106	390	S&I-Store, Shop & Garage	0	2.40%	0	0	0
107	390.1	S & I-Offices	0	2.40%	0	0	0
108	390.1	S & I-Leasehold	0	5.00%	0	0	0

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Depreciation Expense

Warren County Sewer

Line	A/C No. (A)	Plant Title (B)	District Specific Plant (Acctg Sch 3) (C)	Depreciation Rate (D)	District Specific Depreciation (E)	Corporate Depreciation Distribution (F)	Total District Depreciation (G)
109	390.1	S & I-Leasehold - SCADA	0	5.00%	0	0	0
110	390.3	S&I-Misc	0	2.40%	0	0	0
111	391	Office Furniture and Equipment	0	4.00%	0	62	62
112	391.2	Computers & Peripheral Equipment	0	14.29%	0	676	676
113	391.25	Computer Software	0	14.29%	0	1,778	1,778
114	391.26	Computer Software Personal	0	14.29%	0	34	34
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	3,890	5.00%	195	2	196
123	394	Tools, Shop & Garage Equip Other	0	5.00%	0	0	0
124	395	Laboratory Equipment	0	4.00%	0	0	0
125	395	Laboratory Equipment Other	0	4.00%	0	0	0
126	396	Power Operated Equipment	0	6.82%	0	0	0
127	397	Comm Equipment-Non-Tele	0	5.00%	0	0	0
128	397.2	Comm Equipment-Tele	0	6.67%	0	5	5
129	398	Miscellaneous	107,203	5.00%	5,360	1	5,361
130	399	Other Tangible Property	0	5.00%	0	0	0
131		Total General Plant	$ 111,093		$ 5,555	$ 2,560	$ 8,114
132		**Total Depreciation Expense**	**$ 1,032,692**		**$ 41,580**	**$ 2,560**	**$ 44,140**

Missouri-American Water Company
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Cash Working Capital

Warren County Sewer

Line	Description (A)		Adjusted Test Year Expenses (B)	Revenue Lag (C)	Expense Lag (D)	Net CWC Lag [(C)-(D)] (E)	Factor [(E)/365] (F)		Cash Working Capital Requirement [(B)x(F)] (G)
1	Operation & Maintenance Expense								
2	Base Payroll	$	23,533	39.87	13.00	26.87	0.0736	$	1,732
3	Payroll Withholdings:								
4	FICA - Employee Portion		3,144	39.87	16.19	23.68	0.0649		204
5	Federal Income Taxes Withheld		7,718	39.87	16.19	23.68	0.0649		501
6	State Income Taxes Withheld		2,505	39.87	18.19	21.68	0.0594		149
7	401(k)		4,486	39.87	38.82	1.05	0.0029		13
8	EIP		347	39.87	38.82	1.05	0.0029		1
9	Fuel & Power		5,397	39.87	37.20	2.67	0.0073		39
10	Chemicals		0	39.87	39.87	0.00	0.0000		0
11	Materials and Supplies		8,275	39.87	39.87	0.00	0.0000		0
12	Purchased Water		0	39.87	42.45	(2.58)	(0.0071)		0
13	Management Fees		46,546	39.87	21.41	18.46	0.0506		2,355
14	Group Insurance		12,266	39.87	(7.50)	47.37	0.1298		1,592
15	OPEB's		2,097	39.87	3.41	36.46	0.0999		209
16	Pensions		5,900	39.87	17.58	22.29	0.0611		361
17	EIP - Employer Match		(74)	39.87	38.82	1.05	0.0029		0
18	401(k) - Employer Match		1,624	39.87	38.82	1.05	0.0029		5
19	Insurance Other Than Group		7,862	39.87	42.44	(2.57)	(0.0070)		(55)
20	Uncollectible Accounts		1,662	39.87	39.87	0.00	0.0000		0
21	Rents		141	39.87	(9.96)	49.83	0.1365		19
22	Cash Vouchers		40,783	39.87	21.41	18.46	0.0506		2,064
23	Total Operation & Maintenance Expense	$	174,211					$	9,189
24	Taxes Other Than Income								
25	FICA - Employer Portion		3,144	39.87	16.19	23.68	0.0649	$	204
26	Federal Unemployment		52	39.87	76.38	(36.51)	(0.1000)		(5)
27	State Unemployment		133	39.87	76.38	(36.51)	(0.1000)		(13)
28	Property Taxes		6	39.87	182.50	(142.63)	(0.3908)		(2)
29	Franchise Tax		236	39.87	(77.50)	117.37	0.3216		76
30	PSC Assessment		0	39.87	(31.63)	71.50	0.1959		0
31	Total Taxes Other Than Income	$	3,570					$	260
32	Other Expenses								
33	Gross Receipts Tax		0	22.66	47.37	(24.71)	(0.0677)		0
34	Sales Tax		503	0.00	8.12	(8.12)	(0.0222)		(11)
35	Missouri Primacy Fees		0	22.66	243.50	(220.84)	(0.6050)		0
36	Total Other Expenses	$	503					$	(11)
37	**Cash Working Capital Before Income Tax and Interest Offsets**							**$**	**9,438**
38	Interest Expense	$	19,109	39.87	108.85	(68.98)	(0.1890)	$	(3,612)
39	Federal Income Tax	$	26,108	39.87	37.00	2.87	0.0079	$	206
40	State Income Tax	$	4,103	39.87	58.95	(19.08)	(0.0523)	$	(215)

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Income Statement

Warren County Sewer

Line	Description (A)	Test Year End Direct Charges (B)	Adjustment Amount (C)	Adjustment No. (D)	Adjusted Corporate Distribution (E)	Test Year As Adjusted [(B)+(C)+(E)] (F)
1	Operating Revenues:					
2	Residential Revenue	$ 76,159	$ 6,585	S-1	$ 0	$ 82,744
3	Commercial Revenue	432	3	S-2	0	435
4	Industrial Revenue	0	0	S-3	0	0
5	Private Fire	0	0	S-4	0	0
6	Public Fire	0	0	S-5	0	0
7	Public Authorities	0	0	S-6	0	0
8	Sales For Resale	0	0	S-7	0	0
9	Other Revenue	0	0	S-8	159	159
10	Total Revenues	$ 76,591	$ 6,588		$ 159	$ 83,338
11	Operating Expenses:					
12	Operation & Maintenance:					
13	Source of Supply	0	0	S-9	0	0
14	Pumping	0	0	S-10	(127)	(127)
15	Water Treatment	10,203	0	S-11	0	10,203
16	Transmission & Distribution	80,974	(27,428)	S-12	0	53,546
17	Customer Accounts	0	(227)	S-13	3,667	3,440
18	Administrative & General	25,735	12,179	S-14	69,234	107,148
19	Total O & M Expense	$ 116,912	$ (15,476)		$ 72,775	$ 174,211
20	Other Operating Expenses:					
21	Depreciation - Plant	20,945	20,635	S-15	2,560	44,140
22	Amortization	0	0	S-16	0	0
23	Taxes Other Than Income	5,225	(2,044)	S-17	389	3,570
24	Total Other Operating Expense	$ 26,170	$ 18,591		$ 2,949	$ 47,711
25	Total Operating Expenses	143,082	3,115		75,724	221,921
26	Net Income Before Income Taxes	$ (66,491)	$ 3,473		$ (75,565)	$ (138,583)
27	Income Taxes:					
28	Current Income Tax	$ 0	$ (28,568)	S-18	$ (17,372)	$ (45,939)
29	Deferred Income Tax:					
30	Deferred Income Tax Expense	0	34,895	S-19	(49,463)	(14,568)
31	ITC Amortization	0	0	S-20	0	0
32	Total Income Taxes	$ 0	$ 6,327		$ (66,835)	$ (60,508)
33	**Net Operating Income**	**$ (66,491)**	**$ (2,855)**		**$ (8,730)**	**$ (78,076)**

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Adjustments To Income Statement

Warren County Sewer

Adjmt No.	Description		Adjustment Amount	Total Adjustment
Residential Revenue		S-1		$ 6,585
1	To Normalize and Annualize Revenues (Grissum)		$ 6,585	
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

Warren County Sewer

Adjmt No.	Description		Adjustment Amount		Total Adjustment
3	To Remove Lobbyist Pay (Hanneken)		0		
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)		0		
5	To Annualize Purchased Water Expense (Grissum)		0		
Pumping	S-10			$	0
1	To Annualize Payroll (Hanneken)	$	0		
2	To Normalize Overtime Pay (Hanneken)		0		
3	To Remove Lobbyist Pay (Hanneken)		0		
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)		0		
5	To Annualize Fuel & Power Expense (Grissum)		0		
Water Treatment	S-11			$	0
1	To Annualize Payroll (Hanneken)	$	0		
2	To Normalize Overtime Pay (Hanneken)		0		
3	To Remove Lobbyist Pay (Hanneken)		0		
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)		0		
5	To Annualize Waste Disposal Expense (Hagemeyer)		0		
6	To Annualize Chemicals Expense (Grissum)		0		
Transmission & Distribution	S-12			$	(27,428)
1	To Annualize Payroll (Hanneken)	$	(27,951)		
2	To Normalize Overtime Pay (Hanneken)		523		
3	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)		0		
4	To Annualize Main Breaks Expense (Hagemeyer)		0		
Customer Accounts	S-13			$	(227)
1	To Annualize Payroll (Hanneken)	$	0		
2	To Normalize Overtime Pay (Hanneken)		0		
3	To Annualize Postage Expense (Grissum)		18		
4	To Annualize Uncollectibles Expense (Grissum)		(245)		
Administrative & General	S-14			$	12,179
1	To Annualize Payroll (Hanneken)	$	0		
2	To Normalize Overtime Pay (Hanneken)		0		

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Adjustments To Income Statement

Warren County Sewer

Adjmt No.	Description		Adjustment Amount		Total Adjustment
3	To Remove Lobbyist Pay (Hanneken)			0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)			0	
5	To Remove STEP Costs (Hagemeyer)			0	
6	To Adjust the Allocation of Belleville Labs (Cassidy)			0	
7	To Annualize Insurance Other Than Group (Hagemeyer)			0	
8	To Annualize Other Post Employment Benefits (Hagemeyer)			0	
9	To Annualize Tank Painting Expense (Hagemeyer)			0	
10	To Annualize Pension Expense (Hagemeyer)			0	
11	To Annualize Transportation Leases (Hagemeyer)			0	
12	To Annualize Waste Disposal Expense (Hagemeyer)			0	
13	To Annualize Main Breaks Expense (Hagemeyer)			0	
14	To Normalize Rate Case Expense (Hagemeyer)			0	
15	To Remove Meals, Awards, etc. (Began)			0	
16	To Remove Miscellaneous Expense (Began)			0	
17	To Remove Dues and Donations (Began)			0	
18	To Remove Disallowed Promotion Expense (Began)			0	
19	To Remove Disallowed Advertising Expense (Began)			0	
20	To Remove Disallowed Dues, Donations and Memberships (Began)			0	
21	To Remove Disallowed Lobbying Expense (Began)			0	
22	To Annualize Payroll Tax Expense (Hanneken)			12,179	
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		$	20,635
1	To annualize depreciation expense at Staff's proposed rates (Began)		$	20,635	

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Adjustments To Income Statement

Warren County Sewer

Adjmt No.	Description		Adjustment Amount		Total Adjustment
2	To adjust depreciation expense related to contributions in aid of construction (Began)		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			$	(2,044)
1	To Annualize Payroll Taxes (Hanneken)	$	(2,039)		
2	To Adjust Payroll Tax Related to Incentive Compensation (Hanneken)		0		
3	To Remove Payroll Tax Related to Lobbyist (Hanneken)		0		
4	To Adjust Franchise Tax (Began)		0		
5	To Adjust PSC Assessment (Began)		0		
6	To Adjust Property Tax (Began)		(5)		
Current Income Tax	S-18			$	(28,568)
1	To adjust current income tax expense. (Cassidy)	$	(28,568)		
Deferred Income Tax Expense	S-19			$	34,895
1	To adjust deferred income tax expense. (Cassidy)	$	34,895		
ITC Amortization	S-20			$	0
1		$	0		
2			0		

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

Income Tax Calculation

				Warren County Sewer		
Line	Description (A)		Test Year (B)	6.26% Return (C)	6.40% Return (D)	6.54% Return (E)
1	Net Operating Income (Acct. Sch. 1)		$ (78,076)	$ 44,141	$ 45,128	$ 46,115
2	Add:					
3	Current Income Tax		(45,939)	30,211	30,826	31,441
4	Deferred Income Taxes					
5	Deferred Income Tax Expense		(14,568)	(14,568)	(14,568)	(14,568)
6	ITC Amortization		0	0	0	0
7	Net Income Before Income Tax		$ (138,583)	$ 59,784	$ 61,386	$ 62,988
8	Addditions to Net Income Before Income Tax:					
9	Book Depreciation		$ 44,140	$ 44,140	$ 44,140	$ 44,140
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		73	73	73	73
13	Other (Describe)		0	0	0	0
14	Other (Describe)		0	0	0	0
15	Total Additions		$ 44,213	$ 44,213	$ 44,213	$ 44,213
16	Subtractions to Net Income Before Income Tax:					
17	Interest Expense	@ 2.71%	$ 19,109	$ 19,109	$ 19,109	$ 19,109
18	Tax Straight Line Depreciation		44,140	44,140	44,140	44,140
19	Tax Depreciation in Excess of Straight Line		(37,950)	(37,950)	(37,950)	(37,950)
20	Cost of Removal		0	0	0	0
21	Other (Describe)		0	0	0	0
22	Other (Describe)		0	0	0	0
23	Total Subtractions		$ 25,299	$ 25,299	$ 25,299	$ 25,299
24	Net Taxable Income		$ (119,669)	$ 78,698	$ 80,300	$ 81,902
25	Provision for Federal Income Tax					
26	Net Taxable Income		$ (119,669)	$ 78,698	$ 80,300	$ 81,902
27	Deduct Missouri Income Tax	@ 100.00%	(6,239)	4,103	4,186	4,270
28	Federal Taxable Income		$ (113,430)	$ 74,595	$ 76,114	$ 77,632
29	Federal Income Tax	@ 35.00%	$ (39,701)	$ 26,108	$ 26,640	$ 27,171
30	Provision for Missouri Income Tax					
31	Net Taxable Income		$ (119,669)	$ 78,698	$ 80,300	$ 81,902
32	Deduct Federal Income Tax	@ 50.00%	(19,850)	13,054	13,320	13,586
33	Missouri Taxable Income		$ (99,819)	$ 65,644	$ 66,980	$ 68,316
34	Missouri Income Tax	@ 6.25%	$ (6,239)	$ 4,103	$ 4,186	$ 4,270
35	Summary of Provision For Income Tax					
36	Federal Income Tax		$ (39,701)	$ 26,108	$ 26,640	$ 27,171
37	State Income Tax		(6,239)	4,103	4,186	4,270
38	**Total Current Income Tax**		**$ (45,939)**	**$ 30,211**	**$ 30,826**	**$ 31,441**

CORPORATE

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

			Corporate Distribution					
Line	Description (A)	Corporate Rate Base (B)	Brunswick (C)	Jefferson City (C)	Joplin (C)	Mexico (C)	Parkville Water (C)	St. Charles (C)
1	Plant in Service (From Accounting Schedule 3)	$ 10,025,685	$ 55,189	$ 327,379	$ 629,529	$ 136,893	$ 114,115	$ 405,637
2	Less:							
3	Accumulated Depreciation Reserve (From Accounting Schedule 5)	3,132,307	17,243	102,282	196,683	42,769	35,653	126,732
4	Accumulated Amortization Reserve							
5	Net Plant in Service	$ 6,893,378	$ 37,946	$ 225,096	$ 432,846	$ 94,124	$ 78,463	$ 278,904
6	Add:							
7	Cash Working Capital	$	$	$	$	$	$	$
8	Materials and Supplies	18,526	12	787	1,206	168	250	0
	A/C 151200 - fuel		0	0	0	0	0	0
	A/C 151300 - chemicals	18,000	12	787	1,206	168	250	0
	A/C 151100 - pipe & materials	526	0	0	0	0	0	0
	Other		0	0	0	0	0	0
9	Prepayments	687,420	3,784	22,447	43,164	9,386	7,824	27,813
	A/C 165100 - prepaid taxes		0	0	0	0	0	0
	A/C 165100 - insurance	621,692	3,422	20,301	39,037	8,489	7,076	25,153
	A/C 165100 - other	65,728	362	2,146	4,127	897	748	2,659
	Other		0	0	0	0	0	0
10	Deferred OPEB Asset	950,190	22,991	0	262,252	57,027	47,539	168,982
11	Other		0	0	0	0	0	0
12	Other		0	0	0	0	0	0
13	Other		0	0	0	0	0	0
14	Total Additions to Net Plant in Service	$ 2,362,082	$ 30,582	$ 46,468	$ 350,992	$ 76,136	$ 63,688	$ 224,608
15	Deduct:							
16	Interest Offset	$	$	$	$	$	$	$
17	Federal Income Tax Offset							
18	State Income Tax Offset							
19	Contributions In Aid of Construction		0	0	0	0	0	0
20	Customer Advances	(3,423)	(0)	(14)	(179)	(10)	(138)	(137)
21	Customer Deposits		0	0	0	0	0	0
22	Pre-71 ITC	(16,635)	0	0	(4,845)	0	0	0
23	Deferred Income Taxes	68,877,507	154,146	1,346,538	4,459,319	1,240,989	1,605,691	5,015,720
24	Accrued Pension Liability	10,001,036	55,053	326,574	627,981	136,556	113,835	404,639
25	Other		0	0	0	0	0	0
26	Other		0	0	0	0	0	0
27	Other		0	0	0	0	0	0
28	Total Deductions to Net Plant in Service	$ 78,858,485	$ 209,199	$ 1,673,098	$ 5,082,276	$ 1,377,536	$ 1,719,388	$ 5,420,223
29	**Total Rate Base**	**$ (69,603,025)**	**$ (140,671)**	**$ (1,401,533)**	**$ (4,298,438)**	**$ (1,207,276)**	**$ (1,577,237)**	**$ (4,916,711)**

Missouri-American Water Company
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Corporate District Rate Base and Distribution

Line	Description (A)	Corporate Distribution: St. Joseph (C)	St. Louis County Water (C)	Warren County Water (C)	Warrensburg (C)	Cedar Hill Sewer (C)	Parkville Sewer (C)	Warren County Sewer (C)
1	Plant in Service (From Accounting Schedule 3)	$ 811,126	$ 7,345,867	$ 25,673	$ 126,991	$ 25,402	$ 1,427	$ 20,459
2	Less:							
3	Accumulated Depreciation Reserve (From Accounting Schedule 5)	253,419	2,295,056	8,021	39,675	7,936	446	6,392
4	Accumulated Amortization Reserve							
5	Net Plant in Service	$ 557,707	$ 5,050,811	$ 17,652	$ 87,315	$ 17,466	$ 981	$ 14,067
6	Add:							
7	Cash Working Capital	$	$	$	$	$	$	$
8	Materials and Supplies	1,980	14,040	5	77	1	0	0
	A/C 151200 - fuel	0	0	0	0	0	0	0
	A/C 151300 - chemicals	1,980	13,514	5	77	1	0	0
	A/C 151100 - pipe & materials	0	526	0	0	0	0	0
	Other	0	0	0	0	0	0	0
9	Prepayments	55,616	503,676	1,760	8,707	1,742	98	1,403
	A/C 165100 - prepaid taxes	0	0	0	0	0	0	0
	A/C 165100 - insurance	50,298	455,517	1,592	7,875	1,575	88	1,269
	A/C 165100 - other	5,318	48,159	168	833	167	9	134
	Other	0	0	0	0	0	0	0
10	Deferred OPEB Asset	337,902	0	0	52,902	0	594	0
11	Other	0	0	0	0	0	0	0
12	Other	0	0	0	0	0	0	0
13	Other	0	0	0	0	0	0	0
14	Total Additions to Net Plant in Service	$ 453,093	$ 1,035,431	$ 3,531	$ 70,471	$ 3,485	$ 790	$ 2,806
15	Deduct:							
16	Interest Offset	$	$	$	$	$	$	$
17	Federal Income Tax Offset							
18	State Income Tax Offset							
19	Contributions In Aid of Construction:	0	0	0	0	0	0	0
20	Customer Advances	(120)	(2,775)	(0)	(51)	0	0	0
21	Customer Deposits	0	0	0	0	0	0	0
22	Pre-71 ITC	(11,790)	0	0	0	0	0	0
23	Deferred Income Taxes	7,794,134	45,836,876	68,400	1,237,941	49,016	4,325	64,413
24	Accrued Pension Liability	809,131	7,327,806	25,610	126,678	25,340	1,423	20,409
25	Other	0	0	0	0	0	0	0
26	Other	0	0	0	0	0	0	0
27	Other	0	0	0	0	0	0	0
28	Total Deductions to Net Plant in Service	$ 8,591,354	$ 53,161,908	$ 94,009	$ 1,364,568	$ 74,356	$ 5,748	$ 84,822
29	**Total Rate Base**	**$ (7,580,555)**	**$ (47,075,666)**	**$ (72,826)**	**$ (1,206,783)**	**$ (53,405)**	**$ (3,977)**	**$ (67,949)**

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Corporate Plant In Service and Distribution

			Corporate Plant				Corporate Distribution				
Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	As Adjusted (C)+(D)+(E) (F)	Brunswick (G)	Jefferson City (H)	Joplin (I)	Mexico (J)	Parkville Water (K)
1		Intangible									
2	301	Organization	$ 181,865	$ 0	P-1	$ 181,865	$ 1,001	$ 5,939	$ 11,420	$ 2,483	$ 2,070
3	302	Franchise & Consents		0	P-2	0	0	0	0	0	0
4	303	Miscellaneous Intangible	284,735	0	P-3	284,735	1,567	9,298	17,879	3,888	3,241
5		Total Intangible	$ 466,600	$ 0		$ 466,600	$ 2,569	$ 15,236	$ 29,299	$ 6,371	$ 5,311
6		Source of Supply									
7	310	Land & Land Rights	$	$ 0	P-4	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
8	311	Structures & Improvements		0	P-5	0	0	0	0	0	0
9	312	Collecting & Impounding Res		0	P-6	0	0	0	0	0	0
10	313	Lake, River & Other Intakes		0	P-7	0	0	0	0	0	0
11	314	Wells & Springs		0	P-8	0	0	0	0	0	0
12	315	Infiltration Galleries & Tunnels		0	P-9	0	0	0	0	0	0
13	316	Supply Mains		0	P-9	0	0	0	0	0	0
14	316	Supply Mains-North Plant		0	P-10	0	0	0	0	0	0
15	316	Supply Mains-Central Plant		0	P-11	0	0	0	0	0	0
16	316	Supply Mains-South Plant		0	P-12	0	0	0	0	0	0
17	316	Supply Mains-Meramec Plant		0	P-13	0	0	0	0	0	0
18	317	Other Source of Supply Plant		0	P-14	0	0	0	0	0	0
19		Total Source of Supply	$ 0	$ 0		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
20		Pumping									
21	320	Land & Land Rights	$	$ 0	P-15	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
22	321	S & I-Plant		0	P-16	0	0	0	0	0	0
23	321.1	S & I-Pumps (STL)		0	P-17	0	0	0	0	0	0
24	321.2	S & I-Boosters		0	P-18	0	0	0	0	0	0
25	322	Boiler Equipment		0	P-19	0	0	0	0	0	0
26	323	Other Power Prod. Equip.		0	P-20	0	0	0	0	0	0
27	324	Steam Pumping Equipment		0	P-21	0	0	0	0	0	0
28	325.1	Electric Pumping Equipment		0	P-22	0	0	0	0	0	0
29	325.2	Pumping Equipment-Pre '46		0	P-23	0	0	0	0	0	0
30	325.3	Pumping Equipment-Post '46		0	P-24	0	0	0	0	0	0
31	325	Pumping Equipment-Booster		0	P-25	0	0	0	0	0	0
32	326	Diesel Pumping Equipment		0	P-26	0	0	0	0	0	0
33	326	Dsl Pump Equip-Stratman		0	P-27	0	0	0	0	0	0
34	326	Dsl Pump Equip-Central Plant		0	P-28	0	0	0	0	0	0
35	327	Pump Equip Hydraulic		0	P-29	0	0	0	0	0	0
36	328	Other Pumping Equipment		0	P-30	0	0	0	0	0	0
37		Total Pumping	$ 0	$ 0		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0

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Corporate Plant In Service and Distribution

			Corporate Plant				Corporate Distribution				
Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	As Adjusted (C)+(D)+(F) (F)	Brunswick (G)	Jefferson City (H)	Joplin (I)	Mexico (J)	Parkville Water (K)
38		Water Treatment Plant									
39	330	Land & Land Rights	$	$ 0	P-31	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
40	331	Structures & Improvements		0	P-32	0	0	0	0	0	0
41	331	S & I - North Plant		0	P-33	0	0	0	0	0	0
42	331	S & I-Central 1 & 2		0	P-34	0	0	0	0	0	0
43	331	S & I-Central 3		0	P-35	0	0	0	0	0	0
44	331	S & I-South Plant		0	P-36	0	0	0	0	0	0
45	331	S & I-Meramac		0	P-37	0	0	0	0	0	0
46	332	WT Equip Non-Media		0	P-38	0	0	0	0	0	0
47	332	WT Equip-North Plant		0	P-39	0	0	0	0	0	0
48	332	WT Equip-Central 1 & 2		0	P-40	0	0	0	0	0	0
49	332	WT Equip-Central 3		0	P-41	0	0	0	0	0	0
50	332	WT Equip-South Plant		0	P-42	0	0	0	0	0	0
51	332	WT Equip-Meramac		0	P-43	0	0	0	0	0	0
52	332	Other P/E Hand Equipment		0	P-44	0	0	0	0	0	0
53	332.4	Equipment Filter Media		0	P-45	0	0	0	0	0	0
54		Total Water Treatment Plant	$ 0	$ 0		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
55		Transmission & Distribution									
56	340	Land & Land Rights	$	$ 0	P-46	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
57	341	Structures & Improvements		0	P-47	0	0	0	0	0	0
58	341.63	S & I-Spec Cross		0	P-48	0	0	0	0	0	0
59	342	Distr. Res. & Standpipes		0	P-49	0	0	0	0	0	0
60	342	Rsvr & Standpipe-Elev		0	P-50	0	0	0	0	0	0
61	342	Rsvr & Standpipe-Ground		0	P-51	0	0	0	0	0	0
62	343	T & D Mains (Not Classified)		0	P-52	0	0	0	0	0	0
63	343.1	T & D Mains - 4" & Less		0	P-53	0	0	0	0	0	0
64	343.1	T & D Mains AC 4 (STL)		0	P-54	0	0	0	0	0	0
65	343.1	T & D Mains Galv 1 (STL)		0	P-55	0	0	0	0	0	0
66	343.2	T & D Mains - 6" to 8"		0	P-56	0	0	0	0	0	0
67	343.2	CI-10" & Smaller-1900-1928		0	P-57	0	0	0	0	0	0
68	343.2	CI-10" & Smaller 1929-1956		0	P-58	0	0	0	0	0	0
69	343.2	CI-10" & Smaller-1957-1993		0	P-59	0	0	0	0	0	0
70	343.2	T & D Mains - DI 6-8 (STL)		0	P-60	0	0	0	0	0	0
71	343.2	T & D Mains - DI 6-10" (TN)		0	P-61	0	0	0	0	0	0
72	343.2	T & D Mains - PL 6-8" (STL)		0	P-62	0	0	0	0	0	0
73	343.3	T & D Mains - 10" to 16"		0	P-63	0	0	0	0	0	0
74	343.3	T & D Mains - 18" & Greater		0	P-64	0	0	0	0	0	0
75	343.3	CI-12" (STL)		0	P-65	0	0	0	0	0	0

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Corporate Plant In Service and Distribution

Line	A/C No. (A)	Plant Title (B)	Corporate Plant: Balance 12/31/2006 (C)	Corporate Plant: Adjustments Amount (D)	Corporate Plant: Adjustments No. (E)	Corporate Plant: As Adjusted (C)+(D)=(F)	Corporate Distribution: Brunswick (G)	Corporate Distribution: Jefferson City (H)	Corporate Distribution: Joplin (I)	Corporate Distribution: Mexico (J)	Corporate Distribution: Parkville Water (K)
76	343.3	CI-16" (STL)		0	P-66	0	0	0	0	0	0
77	343.3	T & D Mains - DI 12 (STL)		0	P-66	0	0	0	0	0	0
78	343.3	T & D Mains - DI 16 & Greater (STL)		0	P-67	0	0	0	0	0	0
79	343.3	T & D Mains - LJ 20 (STL)		0	P-68	0	0	0	0	0	0
80	343.3	T & D Mains - PL 12 (STL)		0	P-69	0	0	0	0	0	0
81	344	Fire Mains		0	P-70	0	0	0	0	0	0
82	345	Services		0	P-71	0	0	0	0	0	0
83	346.1	Meters-Bronze Case		0	P-72	0	0	0	0	0	0
84	346.2	Meters-Plastic Case		0	P-73	0	0	0	0	0	0
85	346.3	Meters-Other		0	P-74	0	0	0	0	0	0
86	346.3	Meters-Remote (ARB's)		0	P-75	0	0	0	0	0	0
87	347.1	Meter Install		0	P-76	0	0	0	0	0	0
88	347.2	Meter Install-Other		0	P-77	0	0	0	0	0	0
89	348	Hydrants		0	P-78	0	0	0	0	0	0
90	349	Other T&D Plant		0	P-79	0	0	0	0	0	0
91		Total Transmission & Distribution	$ 0	$ 0		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
92		Sewer Plant									
93	351.0	Structures & Improvements	$	$ 0	P-80	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
94	352.1	Collection Sewers Forced		0	P-81	0	0	0	0	0	0
95	352.2	Collecting Mains		0	P-82	0	0	0	0	0	0
96	352.2	Collecting Mains Other		0	P-83	0	0	0	0	0	0
97	353.0	Service to Customers		0	P-84	0	0	0	0	0	0
98	363.0	Electric Pumping Equipment		0	P-85	0	0	0	0	0	0
99	370.1	Land & Land Rights		0	P-86	0	0	0	0	0	0
100	372	T&D Equipment		0	P-87	0	0	0	0	0	0
101	372.0	T&D Equipment Influent Lift		0	P-88	0	0	0	0	0	0
102	374	Outfall Sewer Lines		0	P-89	0	0	0	0	0	0
103		Total Sewer Plant	$ 0	$ 0		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
104		General Plant									
105	389	Land & Land Rights	$	$ 0	P-90	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
106	390	S&I-Store, Shop & Garage		0	P-91	0	0	0	0	0	0
107	390.1	S & I-Offices		0	P-92	0	0	0	0	0	0
108	390.1	S & I-Leasehold		0	P-93	0	0	0	0	0	0
109	390.1	S & I-Leasehold - SCADA		0	P-94	0	0	0	0	0	0
110	390.3	S&I-Misc		0	P-95	0	0	0	0	0	0
111	391	Office Furniture and Equipment	3,475,465	(2,719,384)	P-96	756,081	4,162	24,689	47,476	10,324	8,606
112	391.2	Computers & Peripheral Equipment	2,317,835	0	P-97	2,317,835	12,759	75,687	145,541	31,648	26,382
113	391.25	Computer Software	6,097,057	0	P-98	6,097,057	33,563	199,093	382,844	83,250	69,399

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Corporate Plant In Service and Distribution

			Corporate Plant				Corporate Distribution				
Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	As Adjusted (C)+(D)+(E) (F)	Brunswick (G)	Jefferson City (H)	Joplin (I)	Mexico (J)	Parkville Water (K)
114	391.26	Computer Software Personal	118,229	0	P-99	118,229	651	3,861	7,424	1,614	1,346
115	391.3	Data Handling Equipment		0	P-100	0	0	0	0	0	0
116	391.3	Other Office Equipment	14,253	0	P-101	14,253	78	465	895	195	162
117	392.11	Trans Equipment-Lt Duty Trucks	40,649	0	P-102	40,649	224	1,327	2,552	555	463
118	392.12	Trans Equipment-Hvy Duty Trucks		0	P-103	0	0	0	0	0	0
119	392.2	Trans Equipment-Autos	150,172	0	P-104	150,172	827	4,904	9,430	2,050	1,709
120	392.3	Trans Equipment Other		0	P-105	0	0	0	0	0	0
121	393	Stores Equipment		0	P-106	0	0	0	0	0	0
122	394	Tools, Shop & Garage Equipment	16,591	0	P-107	16,591	91	542	1,042	227	189
123	394	Tools, Shop & Garage Equip Other		0	P-108	0	0	0	0	0	0
124	395	Laboratory Equipment		0	P-109	0	0	0	0	0	0
125	395	Laboratory Equipment Other		0	P-110	0	0	0	0	0	0
126	396	Power Operated Equipment		0	P-111	0	0	0	0	0	0
127	397	Comm Equipment-Non-Tele	2,252	0	P-112	2,252	12	74	141	31	26
128	397.2	Comm Equipment-Tele	35,107	0	P-113	35,107	193	1,146	2,204	479	400
129	398	Miscellaneous	10,859	0	P-114	10,859	60	355	682	148	124
130	399	Other Tangible Property		0	P-115	0	0	0	0	0	0
131		Total General Plant	$ 12,278,469	$ (2,719,384)		$ 9,559,085	$ 52,621	$ 312,142	$ 600,230	$ 130,522	$ 108,804
132		**Total Plant In Service**	$ 12,745,069	$ (2,719,384)		$ 10,025,685	$ 55,189	$ 327,379	$ 629,529	$ 136,893	$ 114,115

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Corporate Plant In Service and Distribution

			Corporate Distribution							
Line	A/C No. (A)	Plant Title (B)	St. Charles (L)	St. Joseph (M)	St. Louis County Water (N)	Warren County Water (O)	Warrensburg (P)	Cedar Hill Sewer (Q)	Parkville Sewer (R)	Warren County Sewer (S)
1		Intangible								
2	301	Organization	$ 7,358	$ 14,714	$ 133,253	$ 466	$ 2,304	$ 461	$ 26	$ 371
3	302	Franchise & Consents	0	0	0	0	0	0	0	0
4	303	Miscellaneous Intangible	11,520	23,036	208,627	729	3,607	721	41	581
5		Total Intangible	$ 18,879	$ 37,750	$ 341,880	$ 1,195	$ 5,910	$ 1,182	$ 66	$ 952
6		Source of Supply								
7	310	Land & Land Rights	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
8	311	Structures & Improvements	0	0	0	0	0	0	0	0
9	312	Collecting & Impounding Res	0	0	0	0	0	0	0	0
10	313	Lake, River & Other Intakes	0	0	0	0	0	0	0	0
11	314	Wells & Springs	0	0	0	0	0	0	0	0
12	315	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0
13	316	Supply Mains	0	0	0	0	0	0	0	0
14	316	Supply Mains-North Plant	0	0	0	0	0	0	0	0
15	316	Supply Mains-Central Plant	0	0	0	0	0	0	0	0
16	316	Supply Mains-South Plant	0	0	0	0	0	0	0	0
17	316	Supply Mains-Meramec Plant	0	0	0	0	0	0	0	0
18	317	Other Source of Supply Plant	0	0	0	0	0	0	0	0
19		Total Source of Supply	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
20		Pumping								
21	320	Land & Land Rights	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
22	321	S & I-Plant	0	0	0	0	0	0	0	0
23	321.1	S & I-Pumps (STL)	0	0	0	0	0	0	0	0
24	321.2	S & I-Boosters	0	0	0	0	0	0	0	0
25	322	Boiler Equipment	0	0	0	0	0	0	0	0
26	323	Other Power Prod. Equip.	0	0	0	0	0	0	0	0
27	324	Steam Pumping Equipment	0	0	0	0	0	0	0	0
28	325.1	Electric Pumping Equipment	0	0	0	0	0	0	0	0
29	325.2	Pumping Equipment-Pre '46	0	0	0	0	0	0	0	0
30	325.3	Pumping Equipment-Post '46	0	0	0	0	0	0	0	0
31	325	Pumping Equipment-Booster	0	0	0	0	0	0	0	0
32	326	Diesel Pumping Equipment	0	0	0	0	0	0	0	0
33	326	Dsl Pump Equip-Stratman	0	0	0	0	0	0	0	0
34	326	Dsl Pump Equip-Central Plant	0	0	0	0	0	0	0	0
35	327	Pump Equip Hydraulic	0	0	0	0	0	0	0	0
36	328	Other Pumping Equipment	0	0	0	0	0	0	0	0
37		Total Pumping	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0

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Corporate Plant In Service and Distribution

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

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Corporate Plant In Service and Distribution

			Corporate Distribution							
Line	A/C No. (A)	Plant Title (B)	St. Charles (L)	St. Joseph (M)	St. Louis County Water (N)	Warren County Water (O)	Warrensburg (P)	Cedar Hill Sewer (Q)	Parkville Sewer (R)	Warren County Sewer (S)
76	343.3	CI-16" (STL)	0	0	0	0	0	0	0	0
77	343.3	T & D Mains - DI 12 (STL)	0	0	0	0	0	0	0	0
78	343.3	T & D Mains - DI 16 & Greater (STL)	0	0	0	0	0	0	0	0
79	343.3	T & D Mains - LJ 20 (STL)	0	0	0	0	0	0	0	0
80	343.3	T & D Mains - PL 12 (STL)	0	0	0	0	0	0	0	0
81	344	Fire Mains	0	0	0	0	0	0	0	0
82	345	Services	0	0	0	0	0	0	0	0
83	346.1	Meters-Bronze Case	0	0	0	0	0	0	0	0
84	346.2	Meters-Plastic Case	0	0	0	0	0	0	0	0
85	346.3	Meters-Other	0	0	0	0	0	0	0	0
86	346.3	Meters-Remote (ARB's)	0	0	0	0	0	0	0	0
87	347.1	Meter Install	0	0	0	0	0	0	0	0
88	347.2	Meter Install-Other	0	0	0	0	0	0	0	0
89	348	Hydrants	0	0	0	0	0	0	0	0
90	349	Other T&D Plant	0	0	0	0	0	0	0	0
91		Total Transmission & Distribution	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
92		Sewer Plant								
93	351.0	Structures & Improvements	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
94	352.1	Collection Sewers Forced	0	0	0	0	0	0	0	0
95	352.2	Collecting Mains	0	0	0	0	0	0	0	0
96	352.2	Collecting Mains Other	0	0	0	0	0	0	0	0
97	353.0	Service to Customers	0	0	0	0	0	0	0	0
98	363.0	Electric Pumping Equipment	0	0	0	0	0	0	0	0
99	370.1	Land & Land Rights	0	0	0	0	0	0	0	0
100	372	T&D Equipment	0	0	0	0	0	0	0	0
101	372.0	T&D Equipment Influent Lift	0	0	0	0	0	0	0	0
102	374	Outfall Sewer Lines	0	0	0	0	0	0	0	0
103		Total Sewer Plant	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
104		General Plant								
105	389	Land & Land Rights	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
106	390	S&I-Store, Shop & Garage	0	0	0	0	0	0	0	0
107	390.1	S & I-Offices	0	0	0	0	0	0	0	0
108	390.1	S & I-Leasehold	0	0	0	0	0	0	0	0
109	390.1	S & I-Leasehold - SCADA	0	0	0	0	0	0	0	0
110	390.3	S&I-Misc	0	0	0	0	0	0	0	0
111	391	Office Furniture and Equipment	30,591	61,171	553,984	1,936	9,577	1,916	108	1,543
112	391.2	Computers & Peripheral Equipment	93,779	187,524	1,698,289	5,935	29,359	5,873	330	4,730
113	391.25	Computer Software	246,685	493,281	4,467,343	15,613	77,229	15,448	868	12,442

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Corporate Plant In Service and Distribution

			Corporate Distribution							
Line	A/C No. (A)	Plant Title (B)	St. Charles (L)	St. Joseph (M)	St. Louis County Water (N)	Warren County Water (O)	Warrensburg (P)	Cedar Hill Sewer (Q)	Parkville Sewer (R)	Warren County Sewer (S)
114	391.26	Computer Software Personal	4,784	9,565	86,627	303	1,498	300	17	241
115	391.3	Data Handling Equipment	0	0	0	0	0	0	0	0
116	391.3	Other Office Equipment	577	1,153	10,443	36	181	36	2	29
117	392.11	Trans Equipment-Lt Duty Trucks	1,645	3,289	29,784	104	515	103	6	83
118	392.12	Trans Equipment-Hvy Duty Trucks	0	0	0	0	0	0	0	0
119	392.2	Trans Equipment-Autos	6,076	12,150	110,032	385	1,902	380	21	306
120	392.3	Trans Equipment Other	0	0	0	0	0	0	0	0
121	393	Stores Equipment	0	0	0	0	0	0	0	0
122	394	Tools, Shop & Garage Equipment	671	1,342	12,156	42	210	42	2	34
123	394	Tools, Shop & Garage Equip Other	0	0	0	0	0	0	0	0
124	395	Laboratory Equipment	0	0	0	0	0	0	0	0
125	395	Laboratory Equipment Other	0	0	0	0	0	0	0	0
126	396	Power Operated Equipment	0	0	0	0	0	0	0	0
127	397	Comm Equipment-Non-Tele	91	182	1,650	6	29	6	0	5
128	397.2	Comm Equipment-Tele	1,420	2,840	25,723	90	445	89	5	72
129	398	Miscellaneous	439	879	7,956	28	138	28	2	22
130	399	Other Tangible Property	0	0	0	0	0	0	0	0
131		Total General Plant	$ 386,758	$ 773,375	$ 7,003,987	$ 24,478	$ 121,080	$ 24,220	$ 1,360	$ 19,507
132		**Total Plant In Service**	$ 405,637	$ 811,126	$ 7,345,867	$ 25,673	$ 126,991	$ 25,402	$ 1,427	$ 20,459

Accounting Schedule 4
Sponsor: Began

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Adjustments To Plant In Service

Adjmt No.	Description				Adjustment Amount	Corporate Total Adjustment
A/C	372	T&D Equipment	P-87			$ 0
1					$	
2						
A/C	372.0	T&D Equipment Influent Lift	P-88			$ 0
1					$	
2						
A/C	374	Outfall Sewer Lines	P-89			$ 0
1					$	
2						
A/C	389.1	Land & Land Rights	P-90			$ 0
1					$	
2						
A/C	390	S&I-Store, Shop & Garage	P-91			$ 0
1					$	
2						
A/C	390.1	S & I-Offices	P-92			$ 0
1					$	
2						
A/C	390.1	S & I-Leasehold	P-93			$ 0
1					$	
2						
A/C	390.1	S & I-Leasehold - SCADA	P-94			$ 0
1					$	
2						
A/C	390.3	S&I-Misc	P-95			$ 0
1					$	
2						
A/C	391	Office Furniture and Equipment	P-96			$ (2,719,384)
1	To Capitalize Cost				$ 543,912	
2	To Remove Transition Cost - SSU					
3	To Remove Transition Cost - Alton Call Center				(3,263,296)	
4						
A/C	391.2	Computers & Peripheral Equipment	P-97			$ 0
1					$	
2						

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Corporate Depreciation Reserve and Distribution

Line	A/C No. (A)	Plant Title (B)	Corporate Plant: Balance 12/31/2006 (C)	Adjustments: Amount (D)	Adjustments: No. (E)	As Adjusted (C)+(D)+(F) (G)	Corporate Distribution: Brunswick (C)	Jefferson City (C)	Joplin (C)	Mexico (C)	Parkville Water (C)
1		Intangible									
2	301	Organization	$	$ 0	R-1	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
3	302	Franchise & Consents		0	R-2	0	0	0	0	0	0
4	303	Miscellaneous Intangible	341,659	0	R-3	341,659	1,881	11,157	21,453	4,665	3,889
5		Total Intangible	$ 341,659	$ 0		$ 341,659	$ 1,881	$ 11,157	$ 21,453	$ 4,665	$ 3,889
6		Source of Supply									
7	310	Land & Land Rights	$	$ 0	R-4	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
8	311	Structures & Improvements		0	R-5	0	0	0	0	0	0
9	312	Collecting & Impounding Res		0	R-6	0	0	0	0	0	0
10	313	Lake, River & Other Intakes		0	R-7	0	0	0	0	0	0
11	314	Wells & Springs		0	R-8	0	0	0	0	0	0
12	315	Infiltration Galleries & Tunnels		0	R-9	0	0	0	0	0	0
13	316	Supply Mains		0	R-9	0	0	0	0	0	0
14	316	Supply Mains-North Plant		0	R-10	0	0	0	0	0	0
15	316	Supply Mains-Central Plant		0	R-11	0	0	0	0	0	0
16	316	Supply Mains-South Plant		0	R-12	0	0	0	0	0	0
17	316	Supply Mains-Meramec Plant		0	R-13	0	0	0	0	0	0
18	317	Other Source of Supply Plant		0	R-14	0	0	0	0	0	0
19		Total Source of Supply	$ 0	$ 0		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
20		Pumping									
21	320	Land & Land Rights	$	$ 0	R-15	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
22	321	S & I-Plant		0	R-16	0	0	0	0	0	0
23	321.1	S & I-Pumps (STL)		0	R-17	0	0	0	0	0	0
24	321.2	S & I-Boosters		0	R-18	0	0	0	0	0	0
25	322	Boiler Equipment		0	R-19	0	0	0	0	0	0
26	323	Other Power Prod. Equip.		0	R-20	0	0	0	0	0	0
27	324	Steam Pumping Equipment		0	R-21	0	0	0	0	0	0
28	325.1	Electric Pumping Equipment		0	R-22	0	0	0	0	0	0
29	325.2	Pumping Equipment-Pre '46		0	R-23	0	0	0	0	0	0
30	325.3	Pumping Equipment-Post '46		0	R-24	0	0	0	0	0	0
31	325	Pumping Equipment-Booster		0	R-25	0	0	0	0	0	0
32	326	Diesel Pumping Equipment		0	R-26	0	0	0	0	0	0
33	326	Dsl Pump Equip-Stratman		0	R-27	0	0	0	0	0	0
34	326	Dsl Pump Equip-Central Plant		0	R-28	0	0	0	0	0	0
35	327	Pump Equip Hydraulic		0	R-29	0	0	0	0	0	0
36	328	Other Pumping Equipment		0	R-30	0	0	0	0	0	0
37		Total Pumping	$ 0	$ 0		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0

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Corporate Depreciation Reserve and Distribution

			Corporate Plant				Corporate Distribution				
Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	As Adjusted (C)+(D)+(F) (G)	Brunswick (C)	Jefferson City (C)	Joplin (C)	Mexico (C)	Parkville Water (C)
38		Water Treatment Plant									
39	330	Land & Land Rights	$	$ 0	R-31	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
40	331	Structures & Improvements		0	R-32	0	0	0	0	0	0
41	331	S & I - North Plant		0	R-33	0	0	0	0	0	0
42	331	S & I-Central 1 & 2		0	R-34	0	0	0	0	0	0
43	331	S & I-Central 3		0	R-35	0	0	0	0	0	0
44	331	S & I-South Plant		0	R-36	0	0	0	0	0	0
45	331	S & I-Meramac		0	R-37	0	0	0	0	0	0
46	332	WT Equip Non-Media		0	R-38	0	0	0	0	0	0
47	332	WT Equip-North Plant		0	R-39	0	0	0	0	0	0
48	332	WT Equip-Central 1 & 2		0	R-40	0	0	0	0	0	0
49	332	WT Equip-Central 3		0	R-41	0	0	0	0	0	0
50	332	WT Equip-South Plant		0	R-42	0	0	0	0	0	0
51	332	WT Equip-Meramac		0	R-43	0	0	0	0	0	0
52	332	Other P/E Hand Equipment		0	R-44	0	0	0	0	0	0
53	332.4	Equipment Filter Media		0	R-45	0	0	0	0	0	0
54		Total Water Treatment Plant	$ 0	$ 0		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
55		Transmission & Distribution									
56	340	Land & Land Rights	$	$ 0	R-46	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
57	341	Structures & Improvements		0	R-47	0	0	0	0	0	0
58	341.63	S & I-Spec Cross		0	R-48	0	0	0	0	0	0
59	342	Distr. Res. & Standpipes		0	R-49	0	0	0	0	0	0
60	342	Rsvr & Standpipe-Elev		0	R-50	0	0	0	0	0	0
61	342	Rsvr & Standpipe-Ground		0	R-51	0	0	0	0	0	0
62	343	T & D Mains (Not Classified)		0	R-52	0	0	0	0	0	0
63	343.1	T & D Mains - 4" & Less		0	R-53	0	0	0	0	0	0
64	343.1	T & D Mains AC 4 (STL)		0	R-54	0	0	0	0	0	0
65	343.1	T & D Mains Galv 1 (STL)		0	R-55	0	0	0	0	0	0
66	343.2	T & D Mains - 6" to 8"		0	R-56	0	0	0	0	0	0
67	343.2	CI-10" & Smaller-1900-1928		0	R-57	0	0	0	0	0	0
68	343.2	CI-10" & Smaller 1929-1956		0	R-58	0	0	0	0	0	0
69	343.2	CI-10" & Smaller-1957-1993		0	R-59	0	0	0	0	0	0
70	343.2	T & D Mains - DI 6-8 (STL)		0	R-60	0	0	0	0	0	0
71	343.2	T & D Mains - DI 6-10" (TN)		0	R-61	0	0	0	0	0	0
72	343.2	T & D Mains - PL 6-8" (STL)		0	R-62	0	0	0	0	0	0
73	343.3	T & D Mains - 10" to 16"		0	R-63	0	0	0	0	0	0
74	343.3	T & D Mains - 18" & Greater		0	R-64	0	0	0	0	0	0
75	343.3	CI-12" (STL)		0	R-65	0	0	0	0	0	0
76	343.3	CI-16" (STL)		0	R-66	0	0	0	0	0	0

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			Corporate Plant				Corporate Distribution				
Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	As Adjusted (C)+(D)+(F) (G)	Brunswick (C)	Jefferson City (C)	Joplin (C)	Mexico (C)	Parkville Water (C)
77	343.3	T & D Mains - DI 12 (STL)		0	R-66	0	0	0	0	0	0
78	343.3	T & D Mains - DI 16 & Greater (STL)		0	R-67	0	0	0	0	0	0
79	343.3	T & D Mains - LJ 20 (STL)		0	R-68	0	0	0	0	0	0
80	343.3	T & D Mains - PL 12 (STL)		0	R-69	0	0	0	0	0	0
81	344	Fire Mains		0	R-70	0	0	0	0	0	0
82	345	Services		0	R-71	0	0	0	0	0	0
83	346.1	Meters-Bronze Case		0	R-72	0	0	0	0	0	0
84	346.2	Meters-Plastic Case		0	R-73	0	0	0	0	0	0
85	346.3	Meters-Other		0	R-74	0	0	0	0	0	0
86	346.3	Meters-Remote (ARB's)		0	R-75	0	0	0	0	0	0
87	347.1	Meter Install		0	R-76	0	0	0	0	0	0
88	347.2	Meter Install-Other		0	R-77	0	0	0	0	0	0
89	348	Hydrants		0	R-78	0	0	0	0	0	0
90	349	Other T&D Plant		0	R-79	0	0	0	0	0	0
91		Total Transmission & Distribution	$ 0	$ 0		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
92		Sewer Plant									
93	351.0	Structures & Improvements	$	$ 0	R-80	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
94	352.1	Collection Sewers Forced		0	R-81	0	0	0	0	0	0
95	352.2	Collecting Mains		0	R-82	0	0	0	0	0	0
96	352.2	Collecting Mains Other		0	R-83	0	0	0	0	0	0
97	353.0	Service to Customers		0	R-84	0	0	0	0	0	0
98	363.0	Electric Pumping Equipment		0	R-85	0	0	0	0	0	0
99	370.1	Land & Land Rights		0	R-86	0	0	0	0	0	0
100	372	T&D Equipment		0	R-87	0	0	0	0	0	0
101	372.0	T&D Equipment Influent Lift		0	R-88	0	0	0	0	0	0
102	374	Outfall Sewer Lines		0	R-89	0	0	0	0	0	0
103		Total Sewer Plant	$ 0	$ 0		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
104		General Plant									
105	389	Land & Land Rights	$	$ 0	R-90	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
106	390	S&I-Store, Shop & Garage		0	R-91	0	0	0	0	0	0
107	390.1	S & I-Offices	(161,071)	0	R-92	(161,071)	(887)	(5,260)	(10,114)	(2,199)	(1,833)
108	390.1	S & I-Leasehold		0	R-93	0	0	0	0	0	0
109	390.1	S & I-Leasehold - SCADA		0	R-94	0	0	0	0	0	0
110	390.3	S&I-Misc		0	R-95	0	0	0	0	0	0
111	391	Office Furniture and Equipment	424,622	(446,706)	R-96	(22,084)	(122)	(721)	(1,387)	(302)	(251)
112	391.2	Computers & Peripheral Equipment	120,171	0	R-97	120,171	662	3,924	7,546	1,641	1,368
113	391.25	Computer Software	2,600,943	0	R-98	2,600,943	14,318	84,931	163,317	35,514	29,605
114	391.26	Computer Software Personal	25,234	0	R-99	25,234	139	824	1,584	345	287
115	391.3	Data Handling Equipment		0	R-100	0	0	0	0	0	0

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Corporate Depreciation Reserve and Distribution

			Corporate Plant				Corporate Distribution				
Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	As Adjusted (C)+(D)+(F) (G)	Brunswick (C)	Jefferson City (C)	Joplin (C)	Mexico (C)	Parkville Water (C)
116	391.3	Other Office Equipment	8,937	0	R-101	8,937	49	292	561	122	102
117	392.11	Trans Equipment-Lt Duty Trucks	62,301	0	R-102	62,301	343	2,034	3,912	851	709
118	392.12	Trans Equipment-Hvy Duty Trucks		0	R-103	0	0	0	0	0	0
119	392.2	Trans Equipment-Autos	122,262	0	R-104	122,262	673	3,992	7,677	1,669	1,392
120	392.3	Trans Equipment Other		0	R-105	0	0	0	0	0	0
121	393	Stores Equipment		0	R-106	0	0	0	0	0	0
122	394	Tools, Shop & Garage Equipment	5,239	0	R-107	5,239	29	171	329	72	60
123	394	Tools, Shop & Garage Equip Other		0	R-108	0	0	0	0	0	0
124	395	Laboratory Equipment		0	R-109	0	0	0	0	0	0
125	395	Laboratory Equipment Other		0	R-110	0	0	0	0	0	0
126	396	Power Operated Equipment		0	R-111	0	0	0	0	0	0
127	397	Comm Equipment-Non-Tele	11,417	0	R-112	11,417	63	373	717	156	130
128	397.2	Comm Equipment-Tele	14,175	0	R-113	14,175	78	463	890	194	161
129	398	Miscellaneous	3,124	0	R-114	3,124	17	102	196	43	36
130	399	Other Tangible Property		0	R-115	0	0	0	0	0	0
131		Total General Plant	$ 3,237,354	$ (446,706)		$ 2,790,648	$ 15,362	$ 91,126	$ 175,229	$ 38,104	$ 31,764
132		Not Classified	$	$	R-116	$		$	$		$
133		**Total Plant In Service**	$ 3,579,813	$ (446,706)		$ 3,132,307	$ 17,243	$ 102,282	$ 196,683	$ 42,769	$ 35,653

Accounting Schedule 5
Sponsor: Began

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Corporate Depreciation Reserve and Distribution

Line	A/C No. (A)	Plant Title (B)	Corporate Distribution: St. Charles (C)	St. Joseph (C)	St. Louis County Water (C)	Warren County Water (C)	Warrensburg (C)	Cedar Hill Sewer (C)	Parkville Sewer (C)	Warren County Sewer (C)
1		Intangible								
2	301	Organization	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
3	302	Franchise & Consents	0	0	0	0	0	0	0	0
4	303	Miscellaneous Intangible	13,823	27,642	250,335	875	4,328	866	49	697
5		Total Intangible	$ 13,823	$ 27,642	$ 250,335	$ 875	$ 4,328	$ 866	$ 49	$ 697
6		Source of Supply								
7	310	Land & Land Rights	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
8	311	Structures & Improvements	0	0	0	0	0	0	0	0
9	312	Collecting & Impounding Res	0	0	0	0	0	0	0	0
10	313	Lake, River & Other Intakes	0	0	0	0	0	0	0	0
11	314	Wells & Springs	0	0	0	0	0	0	0	0
12	315	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0
13	316	Supply Mains	0	0	0	0	0	0	0	0
14	316	Supply Mains-North Plant	0	0	0	0	0	0	0	0
15	316	Supply Mains-Central Plant	0	0	0	0	0	0	0	0
16	316	Supply Mains-South Plant	0	0	0	0	0	0	0	0
17	316	Supply Mains-Meramec Plant	0	0	0	0	0	0	0	0
18	317	Other Source of Supply Plant	0	0	0	0	0	0	0	0
19		Total Source of Supply	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
20		Pumping								
21	320	Land & Land Rights	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
22	321	S & I-Plant	0	0	0	0	0	0	0	0
23	321.1	S & I-Pumps (STL)	0	0	0	0	0	0	0	0
24	321.2	S & I-Boosters	0	0	0	0	0	0	0	0
25	322	Boiler Equipment	0	0	0	0	0	0	0	0
26	323	Other Power Prod. Equip.	0	0	0	0	0	0	0	0
27	324	Steam Pumping Equipment	0	0	0	0	0	0	0	0
28	325.1	Electric Pumping Equipment	0	0	0	0	0	0	0	0
29	325.2	Pumping Equipment-Pre '46	0	0	0	0	0	0	0	0
30	325.3	Pumping Equipment-Post '46	0	0	0	0	0	0	0	0
31	325	Pumping Equipment-Booster	0	0	0	0	0	0	0	0
32	326	Diesel Pumping Equipment	0	0	0	0	0	0	0	0
33	326	Dsl Pump Equip-Stratman	0	0	0	0	0	0	0	0
34	326	Dsl Pump Equip-Central Plant	0	0	0	0	0	0	0	0
35	327	Pump Equip Hydraulic	0	0	0	0	0	0	0	0
36	328	Other Pumping Equipment	0	0	0	0	0	0	0	0
37		Total Pumping	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0

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Corporate Depreciation Reserve and Distribution

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

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Corporate Depreciation Reserve and Distribution

Line	A/C No. (A)	Plant Title (B)	Corporate Distribution: St. Charles (C)	St. Joseph (C)	St. Louis County Water (C)	Warren County Water (C)	Warrensburg (C)	Cedar Hill Sewer (C)	Parkville Sewer (C)	Warren County Sewer (C)
77	343.3	T & D Mains - DI 12 (STL)	0	0	0	0	0	0	0	0
78	343.3	T & D Mains - DI 16 & Greater (STL)	0	0	0	0	0	0	0	0
79	343.3	T & D Mains - LJ 20 (STL)	0	0	0	0	0	0	0	0
80	343.3	T & D Mains - PL 12 (STL)	0	0	0	0	0	0	0	0
81	344	Fire Mains	0	0	0	0	0	0	0	0
82	345	Services	0	0	0	0	0	0	0	0
83	346.1	Meters-Bronze Case	0	0	0	0	0	0	0	0
84	346.2	Meters-Plastic Case	0	0	0	0	0	0	0	0
85	346.3	Meters-Other	0	0	0	0	0	0	0	0
86	346.3	Meters-Remote (ARB's)	0	0	0	0	0	0	0	0
87	347.1	Meter Install	0	0	0	0	0	0	0	0
88	347.2	Meter Install-Other	0	0	0	0	0	0	0	0
89	348	Hydrants	0	0	0	0	0	0	0	0
90	349	Other T&D Plant	0	0	0	0	0	0	0	0
91		Total Transmission & Distribution	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
92		Sewer Plant								
93	351.0	Structures & Improvements	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
94	352.1	Collection Sewers Forced	0	0	0	0	0	0	0	0
95	352.2	Collecting Mains	0	0	0	0	0	0	0	0
96	352.2	Collecting Mains Other	0	0	0	0	0	0	0	0
97	353.0	Service to Customers	0	0	0	0	0	0	0	0
98	363.0	Electric Pumping Equipment	0	0	0	0	0	0	0	0
99	370.1	Land & Land Rights	0	0	0	0	0	0	0	0
100	372	T&D Equipment	0	0	0	0	0	0	0	0
101	372.0	T&D Equipment Influent Lift	0	0	0	0	0	0	0	0
102	374	Outfall Sewer Lines	0	0	0	0	0	0	0	0
103		Total Sewer Plant	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
104		General Plant								
105	389	Land & Land Rights	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
106	390	S&I-Store, Shop & Garage	0	0	0	0	0	0	0	0
107	390.1	S & I-Offices	(6,517)	(13,031)	(118,017)	(412)	(2,040)	(408)	(23)	(329)
108	390.1	S & I-Leasehold	0	0	0	0	0	0	0	0
109	390.1	S & I-Leasehold - SCADA	0	0	0	0	0	0	0	0
110	390.3	S&I-Misc	0	0	0	0	0	0	0	0
111	391	Office Furniture and Equipment	(894)	(1,787)	(16,181)	(57)	(280)	(56)	(3)	(45)
112	391.2	Computers & Peripheral Equipment	4,862	9,722	88,050	308	1,522	304	17	245
113	391.25	Computer Software	105,233	210,429	1,905,723	6,660	32,945	6,590	370	5,308
114	391.26	Computer Software Personal	1,021	2,042	18,489	65	320	64	4	51
115	391.3	Data Handling Equipment	0	0	0	0	0	0	0	0

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Corporate Depreciation Reserve and Distribution

Line	A/C No. (A)	Plant Title (B)	Corporate Distribution: St. Charles (C)	St. Joseph (C)	St. Louis County Water (C)	Warren County Water (C)	Warrensburg (C)	Cedar Hill Sewer (C)	Parkville Sewer (C)	Warren County Sewer (C)
116	391.3	Other Office Equipment	362	723	6,548	23	113	23	1	18
117	392.11	Trans Equipment-Lt Duty Trucks	2,521	5,040	45,648	160	789	158	9	127
118	392.12	Trans Equipment-Hvy Duty Trucks	0	0	0	0	0	0	0	0
119	392.2	Trans Equipment-Autos	4,947	9,892	89,582	313	1,549	310	17	249
120	392.3	Trans Equipment Other	0	0	0	0	0	0	0	0
121	393	Stores Equipment	0	0	0	0	0	0	0	0
122	394	Tools, Shop & Garage Equipment	212	424	3,839	13	66	13	1	11
123	394	Tools, Shop & Garage Equip Other	0	0	0	0	0	0	0	0
124	395	Laboratory Equipment	0	0	0	0	0	0	0	0
125	395	Laboratory Equipment Other	0	0	0	0	0	0	0	0
126	396	Power Operated Equipment	0	0	0	0	0	0	0	0
127	397	Comm Equipment-Non-Tele	462	924	8,365	29	145	29	2	23
128	397.2	Comm Equipment-Tele	574	1,147	10,386	36	180	36	2	29
129	398	Miscellaneous	126	253	2,289	8	40	8	0	6
130	399	Other Tangible Property	0	0	0	0	0	0	0	0
131		Total General Plant	$ 112,909	$ 225,777	$ 2,044,721	$ 7,146	$ 35,348	$ 7,071	$ 397	$ 5,695
132		Not Classified	$	$	$		$	$	$	$
133		**Total Plant In Service**	**$ 126,732**	**$ 253,419**	**$ 2,295,056**	**$ 8,021**	**$ 39,675**	**$ 7,936**	**$ 446**	**$ 6,392**

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Adjustments To Reserve

Adjmt No.	Description			Corporate Adjustment Amount	Corporate Total Adjustment
A/C	390.3	S&I-Misc	R-95		$ 0
1				$	
2					
A/C	391	Office Furniture and Equipment	R-96		$ (446,706)
1	To RemoveTransition Cost - SSU			$	
2	To Remove Transition Cost - Alton CC			(459,798)	
3	To Adjust for Capitalized Cost			13,092	
4					
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				$	

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Corporate Depreciation Expense and Distribution

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

Accounting Schedule 7
Sponsor: Began

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Corporate Depreciation Expense and Distribution

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

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Corporate Depreciation Expense and Distribution

			Corporate Plant			Corporate Distribution				
Line	A/C No. (A)	Plant Title (B)	Adjusted Plant (C)	Depreciation Rate (D)	Depreciation Expense (E)	Brunswick (F)	Jefferson City (G)	Joplin (H)	Mexico (I)	Parkville Water (J)
80	343.3	T & D Mains - PL 12 (STL)	0	1.50%	0	0	0	0	0	0
81	344	Fire Mains	0	1.50%	0	0	0	0	0	0
82	345	Services	0	3.08%	0	0	0	0	0	0
83	346.1	Meters-Bronze Case	0	2.43%	0	0	0	0	0	0
84	346.2	Meters-Plastic Case	0	2.43%	0	0	0	0	0	0
85	346.3	Meters-Other	0	2.43%	0	0	0	0	0	0
86	346.3	Meters-Remote (ARB's)	0	2.43%	0	0	0	0	0	0
87	347.1	Meter Install	0	2.43%	0	0	0	0	0	0
88	347.2	Meter Install-Other	0	2.43%	0	0	0	0	0	0
89	348	Hydrants	0	1.92%	0	0	0	0	0	0
90	349	Other T&D Plant	0	2.00%	0	0	0	0	0	0
91		Total Transmission & Distribution	$ 0	$	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
92		Sewer Plant								
93	351.0	Structures & Improvements	$ 0	$ 2.50%	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
94	352.1	Collection Sewers Forced	0	2.00%	0	0	0	0	0	0
95	352.2	Collecting Mains	0	2.00%	0	0	0	0	0	0
96	352.2	Collecting Mains Other	0	2.00%	0	0	0	0	0	0
97	353.0	Service to Customers	0	2.00%	0	0	0	0	0	0
98	363.0	Electric Pumping Equipment	0	10.00%	0	0	0	0	0	0
99	370.1	Land & Land Rights	0	0.00%	0	0	0	0	0	0
100	372	T&D Equipment	0	5.00%	0	0	0	0	0	0
101	372.0	T&D Equipment Influent Lift	0	5.00%	0	0	0	0	0	0
102	374	Outfall Sewer Lines	0	2.00%	0	0	0	0	0	0
103		Total Sewer Plant	$ 0	$	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
104		General Plant								
105	389	Land & Land Rights	$ 0	$ 0.00%	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
106	390	S&I-Store, Shop & Garage	0	2.40%	0	0	0	0	0	0
107	390.1	S & I-Offices	0	2.40%	0	0	0	0	0	0
108	390.1	S & I-Leasehold	0	5.00%	0	0	0	0	0	0
109	390.1	S & I-Leasehold - SCADA	0	5.00%	0	0	0	0	0	0
110	390.3	S&I-Misc	0	2.40%	0	0	0	0	0	0
111	391	Office Furniture and Equipment	756,081	4.00%	30,243	166	988	1,899	413	344
112	391.2	Computers & Peripheral Equipment	2,317,835	14.29%	331,219	1,823	10,816	20,798	4,523	3,770
113	391.25	Computer Software	6,097,057	14.29%	871,269	4,796	28,450	54,708	11,896	9,917
114	391.26	Computer Software Personal	118,229	14.29%	16,895	93	552	1,061	231	192
115	391.3	Data Handling Equipment	0	6.67%	0	0	0	0	0	0
116	391.3	Other Office Equipment	14,253	6.67%	951	5	31	60	13	11
117	392.11	Trans Equipment-Lt Duty Trucks	40,649	0.00%	0	0	0	0	0	0
118	392.12	Trans Equipment-Hvy Duty Trucks	0	8.33%	0	0	0	0	0	0
119	392.2	Trans Equipment-Autos	150,172	0.00%	0	0	0	0	0	0
120	392.3	Trans Equipment Other	0	0.00%	0	0	0	0	0	0
121	393	Stores Equipment	0	2.86%	0	0	0	0	0	0

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Corporate Depreciation Expense and Distribution

			Corporate Plant			Corporate Distribution				
Line	A/C No. (A)	Plant Title (B)	Adjusted Plant (C)	Depreciation Rate (D)	Depreciation Expense (E)	Brunswick (F)	Jefferson City (G)	Joplin (H)	Mexico (I)	Parkville Water (J)
122	394	Tools, Shop & Garage Equipment	16,591	5.00%	830	5	27	52	11	9
123	394	Tools, Shop & Garage Equip Other	0	5.00%	0	0	0	0	0	0
124	395	Laboratory Equipment	0	4.00%	0	0	0	0	0	0
125	395	Laboratory Equipment Other	0	4.00%	0	0	0	0	0	0
126	396	Power Operated Equipment	0	6.82%	0	0	0	0	0	0
127	397	Comm Equipment-Non-Tele	2,252	5.00%	113	1	4	7	2	1
128	397.2	Comm Equipment-Tele	35,107	6.67%	2,342	13	76	147	32	27
129	398	Miscellaneous	10,859	5.00%	543	3	18	34	7	6
130	399	Other Tangible Property	0	5.00%	0	0	0	0	0	0
131		Total General Plant	$ 9,559,085	$	$ 1,254,404	$ 6,905	$ 40,961	$ 78,766	$ 17,128	$ 14,278
132		**Total Plant In Service**	**$ 10,025,685**	**$**	**$ 1,254,404**	**$ 6,905**	**$ 40,961**	**$ 78,766**	**$ 17,128**	**$ 14,278**

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Corporate Depreciation Expense and Distribution

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

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Corporate Depreciation Expense and Distribution

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

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Corporate Depreciation Expense and Distribution

			Corporate Distribution							
Line	A/C No. (A)	Plant Title (B)	St. Charles (K)	St. Joseph (L)	St. Louis County Water (M)	Warren County Water (N)	Warrensburg (O)	Cedar Hill Sewer (P)	Parkville Sewer (Q)	Warren County Sewer (R)
80	343.3	T & D Mains - PL 12 (STL)	0	0	0	0	0	0	0	0
81	344	Fire Mains	0	0	0	0	0	0	0	0
82	345	Services	0	0	0	0	0	0	0	0
83	346.1	Meters-Bronze Case	0	0	0	0	0	0	0	0
84	346.2	Meters-Plastic Case	0	0	0	0	0	0	0	0
85	346.3	Meters-Other	0	0	0	0	0	0	0	0
86	346.3	Meters-Remote (ARB's)	0	0	0	0	0	0	0	0
87	347.1	Meter Install	0	0	0	0	0	0	0	0
88	347.2	Meter Install-Other	0	0	0	0	0	0	0	0
89	348	Hydrants	0	0	0	0	0	0	0	0
90	349	Other T&D Plant	0	0	0	0	0	0	0	0
91		Total Transmission & Distribution	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
92		Sewer Plant								
93	351.0	Structures & Improvements	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
94	352.1	Collection Sewers Forced	0	0	0	0	0	0	0	0
95	352.2	Collecting Mains	0	0	0	0	0	0	0	0
96	352.2	Collecting Mains Other	0	0	0	0	0	0	0	0
97	353.0	Service to Customers	0	0	0	0	0	0	0	0
98	363.0	Electric Pumping Equipment	0	0	0	0	0	0	0	0
99	370.1	Land & Land Rights	0	0	0	0	0	0	0	0
100	372	T&D Equipment	0	0	0	0	0	0	0	0
101	372.0	T&D Equipment Influent Lift	0	0	0	0	0	0	0	0
102	374	Outfall Sewer Lines	0	0	0	0	0	0	0	0
103		Total Sewer Plant	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
104		General Plant								
105	389	Land & Land Rights	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
106	390	S&I-Store, Shop & Garage	0	0	0	0	0	0	0	0
107	390.1	S & I-Offices	0	0	0	0	0	0	0	0
108	390.1	S & I-Leasehold	0	0	0	0	0	0	0	0
109	390.1	S & I-Leasehold - SCADA	0	0	0	0	0	0	0	0
110	390.3	S&I-Misc	0	0	0	0	0	0	0	0
111	391	Office Furniture and Equipment	1,224	2,447	22,159	77	383	77	4	62
112	391.2	Computers & Peripheral Equipment	13,401	26,797	242,685	848	4,195	839	47	676
113	391.25	Computer Software	35,251	70,490	638,383	2,231	11,036	2,208	124	1,778
114	391.26	Computer Software Personal	684	1,367	12,379	43	214	43	2	34
115	391.3	Data Handling Equipment	0	0	0	0	0	0	0	0
116	391.3	Other Office Equipment	38	77	697	2	12	2	0	2
117	392.11	Trans Equipment-Lt Duty Trucks	0	0	0	0	0	0	0	0
118	392.12	Trans Equipment-Hvy Duty Trucks	0	0	0	0	0	0	0	0
119	392.2	Trans Equipment-Autos	0	0	0	0	0	0	0	0
120	392.3	Trans Equipment Other	0	0	0	0	0	0	0	0
121	393	Stores Equipment	0	0	0	0	0	0	0	0

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Corporate Depreciation Expense and Distribution

Line	A/C No. (A)	Plant Title (B)	Corporate Distribution: St. Charles (K)	St. Joseph (L)	St. Louis County Water (M)	Warren County Water (N)	Warrensburg (O)	Cedar Hill Sewer (P)	Parkville Sewer (Q)	Warren County Sewer (R)
122	394	Tools, Shop & Garage Equipment	34	67	608	2	11	2	0	2
123	394	Tools, Shop & Garage Equip Other	0	0	0	0	0	0	0	0
124	395	Laboratory Equipment	0	0	0	0	0	0	0	0
125	395	Laboratory Equipment Other	0	0	0	0	0	0	0	0
126	396	Power Operated Equipment	0	0	0	0	0	0	0	0
127	397	Comm Equipment-Non-Tele	5	9	83	0	1	0	0	0
128	397.2	Comm Equipment-Tele	95	189	1,716	6	30	6	0	5
129	398	Miscellaneous	22	44	398	1	7	1	0	1
130	399	Other Tangible Property	0	0	0	0	0	0	0	0
131		Total General Plant	$ 50,753	$ 101,487	$ 919,107	$ 3,212	$ 15,889	$ 3,178	$ 178	$ 2,560
132		**Total Plant In Service**	**$ 50,753**	**$ 101,487**	**$ 919,107**	**$ 3,212**	**$ 15,889**	**$ 3,178**	**$ 178**	**$ 2,560**

Missouri-American Water Company
Case No. WR-2007-0216
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Corporate Income Statement and Distribution

Line	Description	Corporate: Test Year Ending 6/30/2006 Direct Charges	Corporate: Adjustment Amount	Corporate: Adjustment No.	Corporate: Test Year As Adjusted [(B)+(C)+(E)]	Corporate Distribution: Brunswick	Corporate Distribution: Jefferson City	Corporate Distribution: Joplin	Corporate Distribution: Mexico	Corporate Distribution: Parkville Water
	(A)	(B)	(C)	(D)	(F)	(G)	(H)	(I)	(J)	(K)
1	Operating Revenues:									
2	Residential Revenue	$ 0	$ 0	S-1	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
3	Commercial Revenue	35	0	S-2	35	0	1	2	0	0
4	Industrial Revenue	0	0	S-3	0	0	0	0	0	0
5	Private Fire	0	0	S-4	0	0	0	0	0	0
6	Public Fire	0	0	S-5	0	0	0	0	0	0
7	Public Authorities	0	0	S-6	0	0	0	0	0	0
8	Sales For Resale	0	0	S-7	0	0	0	0	0	0
9	Other Revenue	65,328	137,449	S-8	202,777	210	4,653	10,436	2,164	2,406
10	Total Revenues	$ 65,363	$ 137,449		$ 202,812	$ 210	$ 4,654	$ 10,438	$ 2,164	$ 2,406
11	Operating Expenses:									
12	Operation & Maintenance:									
13	Source of Supply	277	345	S-9	622	1	14	32	7	7
14	Pumping	(165,582)	3,119	S-10	(162,463)	(168)	(3,728)	(8,361)	(1,733)	(1,928)
15	Water Treatment	2,494	(1,166)	S-11	1,328	1	58	89	12	18
16	Transmission & Distribution	6,805	0	S-12	6,805	0	0	1	0	0
17	Customer Accounts	3,693,904	0	S-13	3,693,904	4,854	107,728	241,343	50,053	55,660
18	Administrative & General	48,526,831	(14,284,804)	S-14	34,242,027	206,936	1,131,620	2,174,521	488,916	422,103
19	Total O & M Expense	$ 52,064,729	$ (14,282,506)		$ 37,782,223	$ 211,624	$ 1,235,692	$ 2,407,624	$ 537,255	$ 475,862
20	Other Operating Expenses:									
21	Depreciation - Plant	981,527	272,877	S-15	1,254,404	6,905	40,961	78,766	17,128	14,278
22	Amortization	29,754	0	S-16	29,754	720	0	8,212	1,786	1,489
23	Taxes Other Than Income	1,596,075	(163,222)	S-17	1,432,853	1,865	34,881	73,001	22,691	27,934
24	Total Other Operating Expense	$ 2,607,356	$ 109,655		$ 2,717,011	$ 9,490	$ 75,842	$ 159,979	$ 41,605	$ 43,701
25	Total Operating Expenses	54,672,085	(14,172,851)		40,499,234	221,114	1,311,534	2,567,603	578,860	519,562
26	Net Income Before Income Taxes	$ (54,606,722)	$ 14,310,300		$ (40,296,422)	$ (220,904)	$ (1,306,881)	$ (2,557,165)	$ (576,696)	$ (517,156)
27	Income Taxes:									
28	Current Income Tax	$ 3,632,393	$ 0	S-18	$ 3,632,393	$ (60,227)	(5,166)	(125,748)	34,244	102,741
29	Deferred Income Tax:									
30	Deferred Income Tax Expense	6,635,382	0	S-19	6,635,382	(47,047)	75,942	110,746	41,127	98,386
31	ITC Amortization	(28,488)	0	S-20	(28,488)	0	0	(8,297)	0	0
32	Total Income Taxes	$ 10,239,287	$ 0		$ 10,239,287	$ (107,274)	$ 70,776	$ (23,299)	$ 75,371	$ 201,127
33	**Net Operating Income**	$ (64,846,009)	$ 14,310,300		$ (50,535,709)	$ (113,630)	$ (1,377,656)	$ (2,533,866)	$ (652,067)	$ (718,283)

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Corporate Income Statement and Distribution

Line	Description	Corporate Distribution							
		St. Charles	St. Joseph	St. Louis County Water	Warren County Water	Warrensburg	Cedar Hill Sewer	Parkville Sewer	Warren County Sewer
	(A)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)
1	Operating Revenues:								
2	Residential Revenue	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
3	Commercial Revenue	2	2	26	0	1	0	0	0
4	Industrial Revenue	0	0	0	0	0	0	0	0
5	Private Fire	0	0	0	0	0	0	0	0
6	Public Fire	0	0	0	0	0	0	0	0
7	Public Authorities	0	0	0	0	0	0	0	0
8	Sales For Resale	0	0	0	0	0	0	0	0
9	Other Revenue	12,848	14,203	152,248	168	2,997	240	44	159
10	Total Revenues	$ 12,851	$ 14,206	$ 152,275	$ 168	$ 2,997	$ 240	$ 44	$ 159
11	Operating Expenses:								
12	Operation & Maintenance:								
13	Source of Supply	39	44	467	1	9	1	0	0
14	Pumping	(10,294)	(11,379)	(121,980)	(135)	(2,401)	(192)	(35)	(127)
15	Water Treatment	0	146	997	0	6	0	0	0
16	Transmission & Distribution	1	1	6,802	0	0	0	0	0
17	Customer Accounts	297,213	328,544	2,525,085	3,890	69,292	5,552	1,023	3,667
18	Administrative & General	1,372,692	2,766,252	24,961,637	96,547	460,779	85,962	4,828	69,234
19	Total O & M Expense	$ 1,659,651	$ 3,083,608	$ 27,373,008	$ 100,303	$ 527,685	$ 91,323	$ 5,816	$ 72,775
20	Other Operating Expenses:								
21	Depreciation - Plant	50,753	101,487	919,107	3,212	15,889	3,178	178	2,560
22	Amortization	5,291	10,581	0	0	1,657	0	19	0
23	Taxes Other Than Income	83,955	136,880	1,027,218	1,148	22,494	370	27	389
24	Total Other Operating Expense	$ 139,999	$ 248,948	$ 1,946,325	$ 4,360	$ 40,039	$ 3,548	$ 224	$ 2,949
25	Total Operating Expenses	1,799,650	3,332,556	29,319,333	104,663	567,724	94,871	6,039	75,724
26	Net Income Before Income Taxes	$ (1,786,800)	$ (3,318,351)	$ (29,167,059)	$ (104,495)	$ (564,726)	$ (94,631)	$ (5,995)	$ (75,565)
27	Income Taxes:								
28	Current Income Tax	406,019	163,913	3,088,313	(15,368)	67,399	(5,448)	(906)	(17,372)
29	Deferred Income Tax:								
30	Deferred Income Tax Expense	(84,532)	1,082,576	5,375,984	(10,831)	66,117	(24,152)	530	(49,463)
31	ITC Amortization	0	(20,191)	0	0	0	0	0	0
32	Total Income Taxes	$ 321,486	$ 1,226,297	$ 8,464,298	$ (26,200)	$ 133,515	$ (29,600)	$ (376)	$ (66,835)
33	**Net Operating Income**	**$ (2,108,286)**	**$ (4,544,647)**	**$ (37,631,356)**	**$ (78,295)**	**$ (698,242)**	**$ (65,031)**	**$ (5,619)**	**$ (8,730)**

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		Corporate Adjustment Amount		Total Adjustment
Residential Revenue	S-1			$	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		
Commercial Revenue	S-2			$	0
1	To Normalize and Annualize Revenues (Grissum)	$	0		
2	To Remove Unbilled Revenues (Grissum)		0		
3	To Remove ISRS and Property Tax Surcharges (Grissum)		0		
Industrial Revenue	S-3			$	0
1	To Normalize and Annualize Revenues (Grissum)	$	0		
2	To Remove Unbilled Revenues (Grissum)		0		
Private Fire	S-4			$	0
1	To Remove Unbilled Revenues (Grissum)		0		
Public Fire	S-5		0	$	0
1	To Remove ISRS and Property Tax Surcharges (Grissum)		0		
Public Authorities	S-6			$	0
1	To Remove Unbilled Revenues (Grissum)		0		
2	To Remove ISRS and Property Tax Surcharges (Grissum)		0		
Sales For Resale	S-7			$	0
1	To Normalize and Annualize Revenues (Grissum)	$	0		
2	To Remove Unbilled Revenues (Grissum)		0		
3	To Remove ISRS and Property Tax Surcharges (Grissum)		0		
Other Revenue	S-8			$	137,449
1	To Include Compensation for MAWC Services Provided by AWR (Cassidy)		137,449		
Source of Supply	S-9			$	345
1	To Annualize Payroll (Hanneken)	$	393		
2	To Normalize Overtime Pay (Hanneken)		(0)		

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Adjustments To Income Statement

Adjmt No.	Description		Corporate Adjustment Amount	Total Adjustment
3	To Remove Lobbyist Pay (Hanneken)			(48)	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)		0	
5	To Annualize Purchased Water Expense (Grissum)		0	
Pumping	S-10			$ 3,119
1	To Annualize Payroll (Hanneken)		$ 3,551	
2	To Normalize Overtime Pay (Hanneken)		(1)	
3	To Remove Lobbyist Pay (Hanneken)		(430)	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)		0	
5	To Annualize Fuel & Power Expense (Grissum)		0	
Water Treatment	S-11			$ (1,166)
1	To Annualize Payroll (Hanneken)		$ 949	
2	To Normalize Overtime Pay (Hanneken)		(0)	
3	To Remove Lobbyist Pay (Hanneken)		(115)	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)		0	
5	To Annualize Waste Disposal Expense (Hagemeyer)		(2,000)	
6	To Annualize Chemicals Expense (Grissum)		0	
Transmission & Distribution	S-12			$ 0
1	To Annualize Payroll (Hanneken)		$ 0	
2	To Normalize Overtime Pay (Hanneken)		0	
3	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)		0	
4	To Annualize Main Breaks Expense (Hagemeyer)		0	
Customer Accounts	S-13			$ 0
1	To Annualize Payroll (Hanneken)		$ 0	
2	To Normalize Overtime Pay (Hanneken)		0	
3	To Annualize Postage Expense (Grissum)		0	
4	To Annualize Uncollectibles Expense (Grissum)		0	
Administrative & General	S-14			$ (14,284,804)
1	To Annualize Payroll (Hanneken)		$ 725,624	
2	To Normalize Overtime Pay (Hanneken)		(211)	

Missouri-American Water Company
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Adjustments To Income Statement

Adjmt No.	Description	Corporate Adjustment Amount	Total Adjustment
3	To Remove Lobbyist Pay (Hanneken)	(87,947)	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	(62,908)	
5	To Remove STEP Costs (Hagemeyer)	(2,193,984)	
6	To Adjust the Allocation of Belleville Labs (Cassidy)	(336,129)	
7	To Annualize Insurance Other Than Group (Hagemeyer)	(1,777,925)	
8	To Annualize Other Post Employment Benefits (Hagemeyer)	(1,522,851)	
9	To Annualize Tank Painting Expense (Hagemeyer)	0	
10	To Annualize Pension Expense (Hagemeyer)	(2,130,948)	
11	To Annualize Transportation Leases (Hagemeyer)	(13)	
12	To Annualize Waste Disposal Expense (Hagemeyer)	0	
13	To Annualize Main Breaks Expense (Hagemeyer)	0	
14	To Normalize Rate Case Expense (Hagemeyer)	(229,883)	
15	To Remove Meals, Awards, etc. (Began)	0	
16	To Remove Miscellaneous Expense (Began)	0	
17	To Remove Dues and Donations (Began)	(36,622)	
18	To Remove Disallowed Promotion Expense (Began)	(2,066)	
19	To Remove Disallowed Advertising Expense (Began)	0	
20	To Remove Disallowed Dues, Donations and Memberships (Began)	(39,651)	
21	To Remove Disallowed Lobbying Expense (Began)	(18,485)	
22	To Annualize Payroll Tax Expense (Hanneken)	(5,040,033)	
23	To Annualize Incentive Compensation Expense (Hanneken)	(66,681)	
24	To Adjust Allocated External Affairs Expense (Hanneken)	(178,440)	
25	To Adjust Allocated Management Fees Expense (Hanneken)	(600,349)	
26	To Adjust Allocated Incentive Compensation Expense (Hanneken)	(511,389)	
27	To Reduce Capitalized Cost (Hanneken)	(168,390)	
28	To Remove Expense Associated with Penalties (Hagemeyer)	(5,524)	
Depreciation - Plant	S-15		$ 272,877
1	To annualize depreciation expense at Staff's proposed rates (Began)	$ 272,877	

Missouri-American Water Company
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Adjustments To Income Statement

Adjmt No.	Description		Adjustment Amount	Corporate 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		$ (163,222)
1	To Annualize Payroll Taxes (Hanneken)		$ (74,632)	
2	To Adjust Payroll Tax Related to Incentive Compensation (Hanneken)		(5,101)	
3	To Remove Payroll Tax Related to Lobbyist (Hanneken)		(7,179)	
4	To Adjust Franchise Tax (Began)		(273,177)	
5	To Adjust PSC Assessment (Began)		196,867	
6	To Adjust Property Tax (Began)		0	
Current Income Tax		S-18		$ 0
1	To adjust current income tax expense. (Cassidy)		$ 0	
Deferred Income Tax Expense		S-19		$ 0
1	To adjust deferred income tax expense. (Cassidy)		$ 0	
ITC Amortization		S-20		$ 0
1			$ 0	
2			0	