Exhibit No.:	
Issue:	*Staff Accounting Schedules*
Witness:	*MoPSC Auditors*
Sponsoring Party:	*MoPSC Staff*
Type of Exhibit:	*True-Up Direct*
Case No.:	*WR-2007-0216*
Date Testimony Prepared:	*July 19, 2007*

FILED
August 27, 2007
Data Center
Missouri Public
Service Commision

MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

TRUE-UP DIRECT

STAFF ACCOUNTING SCHEDULES

MISSOURI-AMERICAN WATER COMPANY

CASE NO. WR-2007-0216

Staff Exhibit No. 29
Case No(s). WR-2007-0216
Date 8-14-07 Rptr [illegible]

Jefferson City, Missouri
July 2007

STAFF-29

TOTAL COMPANY

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

Revenue Requirement

Line	(A)		Total Company 8.60% Equity Return (B)	9.10% Equity Return (C)	9.60% Equity Return (D)
1	Net Original Cost Rate Base	(From Accounting Schedule 2)	$ 604,940,866	$ 604,940,866	$ 604,940,866
2	Rate of Return		7.07%	7.30%	7.53%
3	Net Operating Income Requirement		$ 42,769,319	$ 44,160,683	$ 45,552,047
4	Net Operating Income Available	(From Accounting Schedule 9)	32,150,550	32,150,550	32,150,550
5	Additional Net Operating Income Requirement		$ 10,618,770	$ 12,010,134	$ 13,401,498
6	Income Tax Requirement:	(From Accounting Schedule 11)			
7	Required Current Income Tax		$ 12,894,254	$ 13,761,181	$ 14,628,107
8	Test Year Current Income Tax		6,277,944	6,277,944	6,277,944
9	Additional Current Income Tax Requirement		$ 6,616,310	$ 7,483,236	$ 8,350,163
10	Additional Gross Revenue Requirement Before Allowances		$ 17,235,079	$ 19,493,370	$ 21,751,661
11	Allowance for True-up		$ 0	$ 0	$ 0
12	**Additional Gross Revenue Requirement**		**$ 17,235,079**	**$ 19,493,370**	**$ 21,751,661**
13	Adjusted Revenue at Current Rates	(From Accounting Schedule 9)	$ 167,696,636	$ 167,696,636	$ 167,696,636
14	Total Gross Revenue Requirement		$ 184,931,715	$ 187,190,006	$ 189,448,297

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

Rate Base

Line	Description (A)		Total Company: Direct Assigned (B)	Corporate Distribution (C)	Total (D)
1	Plant in Service	(From Accounting Schedule 3)	$ 1,173,880,281	$ 10,086,484	$ 1,183,966,765
2	Less:				0
3	Accumulated Depreciation Reserve	(From Accounting Schedule 5)	302,330,024	3,298,210	305,628,234
4	Accumulated Amortization Reserve			0	0
5	Net Plant in Service		$ 871,550,257	$ 6,788,274	$ 878,338,531
6	Add:				
7	Cash Working Capital	(From Accounting Schedule 8)	$ 3,618,603	$	$ 3,618,603
8	Materials and Supplies		3,354,824	18,526	3,373,350
9	Prepayments		0	687,420	687,420
10	Deferred OPEB Asset		0	936,348	936,348
11	Other		0	0	0
12	Other		0	0	0
13	Other		0	0	0
14	Total Additions to Net Plant in Service		$ 6,973,427	$ 1,642,294	$ 8,615,721
15	Deduct:				
16	Interest Offset	(From Accounting Schedule 8)	$ 2,868,561	$	$ 2,868,561
17	Federal Income Tax Offset	(From Accounting Schedule 8)	(481,769)		(481,769)
18	State Income Tax Offset	(From Accounting Schedule 8)	29,544		29,544
19	Contributions In Aid of Construction:		140,200,267	0	140,200,267
20	Customer Advances		60,302,254	175,909	60,478,163
21	Customer Deposits		0	0	0
22	Pre-71 ITC		51,839	(20,557)	31,282
23	Deferred Income Taxes		0	68,656,976	68,656,976
24	Accrued Pension Liability		229,325	10,001,036	10,230,361
25	Other		0	0	0
26	Other		0	0	0
27	Other		0	0	0
28	Total Deductions to Net Plant in Service		$ 203,200,021	$ 78,813,364	$ 282,013,385
29	**Total Rate Base**		**$ 675,323,663**	**$ (70,382,797)**	**$ 604,940,866**

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

Plant In Service

Total Company

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
1		Intangible					
2	301	Organization	$ 49,594	$ 0	P-1	$ 181,865	$ 231,459
3	302	Franchise & Consents	59,011	0	P-2	0	59,011
4	303	Miscellaneous Intangible	112,986	0	P-3	284,735	397,721
5		Total Intangible	$ 221,591	$ 0		$ 466,600	$ 688,191
6		Source of Supply					
7	310	Land & Land Rights	$ 1,707,295	$ 0	P-4	$ 0	$ 1,707,295
8	311	Structures & Improvements	17,764,843	0	P-5	0	17,764,843
9	312	Collecting & Impounding Res	111,066	0	P-6	0	111,066
10	313	Lake, River & Other Intakes	447,399	0	P-7	0	447,399
11	314	Wells & Springs	6,766,873	0	P-8	0	6,766,873
12	315	Infiltration Galleries & Tunnels	1,804	0	P-9	0	1,804
13	316	Supply Mains	13,635,921	0	P-9	0	13,635,921
14	316	Supply Mains-North Plant	245,687	0	P-10	0	245,687
15	316	Supply Mains-Central Plant	3,929,522	0	P-11	0	3,929,522
16	316	Supply Mains-South Plant	337,448	0	P-12	0	337,448
17	316	Supply Mains-Meramec Plant	1,313,864	0	P-13	0	1,313,864
18	317	Other Source of Supply Plant	1,730	0	P-14	0	1,730
19		Total Source of Supply	$ 46,263,452	$ 0		$ 0	$ 46,263,452
20		Pumping					
21	320	Land & Land Rights	$ 367,015	$ 0	P-15	$ 0	$ 367,015
22	321	S & I-Plant	7,908,738	0	P-16	0	7,908,738
23	321.1	S & I-Pumps (STL)	4,847,409	0	P-17	0	4,847,409
24	321.2	S & I-Boosters	2,963,273	0	P-18	0	2,963,273
25	322	Boiler Equipment	348	0	P-19	0	348
26	323	Other Power Prod. Equip.	345,443	0	P-20	0	345,443
27	324	Steam Pumping Equipment	6,907	0	P-21	0	6,907
28	325.1	Electric Pumping Equipment	14,938,941	0	P-22	0	14,938,941
29	325.2	Pumping Equipment-Pre '46	874,158	0	P-23	0	874,158
30	325.3	Pumping Equipment-Post '46	26,073,810	0	P-24	0	26,073,810
31	325	Pumping Equipment-Booster	1,497,783	0	P-25	0	1,497,783
32	326	Diesel Pumping Equipment	145,006	0	P-26	0	145,006
33	326	Dsl Pump Equip-Stratman	207,946	0	P-27	0	207,946
34	326	Dsl Pump Equip-Central Plant	1,698,803	0	P-28	0	1,698,803
35	327	Pump Equip Hydraulic	79,856	0	P-29	0	79,856
36	328	Other Pumping Equipment	623,893	0	P-30	0	623,893
37		Total Pumping	$ 62,579,329	$ 0		$ 0	$ 62,579,329
38		Water Treatment Plant					
39	330	Land & Land Rights	$ 1,475,080	$ 0	P-31	$ 0	$ 1,475,080
40	331	Structures & Improvements	34,341,278	0	P-32	0	34,341,278
41	331	S & I - North Plant	10,655,844	0	P-33	0	10,655,844
42	331	S & I-Central 1 & 2	2,682,828	0	P-34	0	2,682,828
43	331	S & I-Central 3	21,642,034	0	P-35	0	21,642,034
44	331	S & I-South Plant	2,405,343	0	P-36	0	2,405,343
45	331	S & I-Meramac	9,180,769	0	P-37	0	9,180,769
46	332	WT Equip Non-Media	36,476,589	0	P-38	0	36,476,589
47	332	WT Equip-North Plant	7,427,972	0	P-39	0	7,427,972
48	332	WT Equip-Central 1 & 2	2,256,219	0	P-40	0	2,256,219
49	332	WT Equip-Central 3	22,408,186	0	P-41	0	22,408,186

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

Plant In Service

Total Company

Line	A/C No. (A)	Plant Title (B)		Balance 5/31/07 (C)		Adjustments Amount (D)	Adjustments No. (E)		Corporate Distribution (F)		As Adjusted (C)+(D)+(F) (G)
50	332	WT Equip-South Plant		5,286,998		0	P-42		0		5,286,998
51	332	WT Equip-Meramac		7,366,432		0	P-43		0		7,366,432
52	332	Other P/E Hand Equipment		1,974,276		0	P-44		0		1,974,276
53	332.4	Equipment Filter Media		1,182,042		0	P-45		0		1,182,042
54		Total Water Treatment Plant	$	166,761,890	$	0		$	0	$	166,761,890
55		Transmission & Distribution									
56	340	Land & Land Rights	$	4,748,533	$	0	P-46	$	0	$	4,748,533
57	341	Structures & Improvements		7,713,739		0	P-47		0		7,713,739
58	341.63	S & I-Spec Cross		267,357		0	P-48		0		267,357
59	342	Distr. Res. & Standpipes		9,615,661		0	P-49		0		9,615,661
60	342	Rsvr & Standpipe-Elev		6,090,734		0	P-50		0		6,090,734
61	342	Rsvr & Standpipe-Ground		10,707,889		0	P-51		0		10,707,889
62	343	T & D Mains (Not Classified)		37,355,866		0	P-52		0		37,355,866
63	343.1	T & D Mains - 4" & Less		2,232,145		0	P-53		0		2,232,145
64	343.1	T & D Mains AC 4 (STL)		4,962,362		0	P-54		0		4,962,362
65	343.1	T & D Mains Galv 1 (STL)		50,188		0	P-55		0		50,188
66	343.2	T & D Mains - 6" to 8"		46,056,378		0	P-56		(204)		46,056,174
67	343.2	CI-10" & Smaller-1900-1928		2,798,365		0	P-57		0		2,798,365
68	343.2	CI-10" & Smaller 1929-1956		17,261,094		0	P-58		0		17,261,094
69	343.2	CI-10" & Smaller-1957-1993		53,095,575		0	P-59		0		53,095,575
70	343.2	T & D Mains - DI 6-8 (STL)		249,424,168		0	P-60		0		249,424,168
71	343.2	T & D Mains - DI 6-10" (TN)		7,101		0	P-61		0		7,101
72	343.2	T & D Mains - PL 6-8" (STL)		0		0	P-62		0		0
73	343.3	T & D Mains - 10" to 16"		51,983,443		0	P-63		18,952		52,002,395
74	343.3	T & D Mains - 18" & Greater		13,640,804		0	P-64		0		13,640,804
75	343.3	CI-12" (STL)		13,025,966		0	P-65		0		13,025,966
76	343.3	CI-16" (STL)		19,124,068		0	P-66		0		19,124,068
77	343.3	T & D Mains - DI 12 (STL)		60,442,786		0	P-66		0		60,442,786
78	343.3	T & D Mains - DI 16 & Greater (STL)		107,705,919		0	P-67		0		107,705,919
79	343.3	T & D Mains - LJ 20 (STL)		4,499,594		0	P-68		0		4,499,594
80	343.3	T & D Mains - PL 12 (STL)		316,375		0	P-69		0		316,375
81	344	Fire Mains		535,156		0	P-70		0		535,156
82	345	Services		24,049,240		0	P-71		0		24,049,240
83	346.1	Meters-Bronze Case		6,966,722		0	P-72		0		6,966,722
84	346.2	Meters-Plastic Case		90,711		0	P-73		0		90,711
85	346.3	Meters-Other		22,123,217		0	P-74		0		22,123,217
86	346.3	Meters-Remote (ARB's)		4,231,499		0	P-75		0		4,231,499
87	347.1	Meter Install		16,451,735		0	P-76		0		16,451,735
88	347.2	Meter Install-Other		10,420,779		0	P-77		0		10,420,779
89	348	Hydrants		49,375,520		0	P-78		0		49,375,520
90	349	Other T&D Plant		981,129		0	P-79		0		981,129
91		Total Transmission & Distribution	$	858,351,818	$	0		$	18,748	$	858,370,566

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Plant In Service

Total Company

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
92		Sewer Plant					
93	351	Structures & Improvements	$ 2,755,537	$ 0	P-80	$ 0	$ 2,755,537
94	352.1	Collection Sewers Forced	174,194	0	P-81	0	174,194
95	352.2	Collecting Mains	672,628	0	P-82	0	672,628
96	352.2	Collecting Mains Other	70,768	0	P-83	0	70,768
97	353	Service to Customers	53,281	0	P-84	0	53,281
98	363	Electric Pumping Equipment	509,514	0	P-85	0	509,514
99	370.1	Land & Land Rights	9,300	0	P-86	0	9,300
100	372	T&D Equipment	1,734,313	(3,824,872)	P-87	0	(2,090,559)
101	372	T&D Equipment Influent Lift	168,803	0	P-88	0	168,803
102	374	Outfall Sewer Lines	33,433	0	P-89	0	33,433
103		Total Sewer Plant	$ 6,181,771	$ (3,824,872)		$ 0	$ 2,356,899
104		General Plant					
105	389	Land & Land Rights	$ 20,431	$ 0	P-90	$ 0	$ 20,431
106	390	S&I-Store, Shop & Garage	636,628	0	P-91	0	636,628
107	390.1	S & I-Offices	927,140	0	P-92	0	927,140
108	390.1	S & I-Leasehold	539,234	0	P-93	0	539,234
109	390.1	S & I-Leasehold - SCADA	339,728	0	P-94	0	339,728
110	390.3	S&I-Misc	3,731,726	0	P-95	0	3,731,726
111	391	Office Furniture and Equipment	8,503,048	(6,489,353)	P-96	756,081	2,769,776
112	391.2	Computers & Peripheral Equipment	4,112,316	0	P-97	2,324,041	6,436,357
113	391.25	Computer Software	2,843,590	0	P-98	6,095,926	8,939,516
114	391.26	Computer Software Personal	133,438	0	P-99	118,229	251,667
115	391.3	Data Handling Equipment	365,351	0	P-100	0	365,351
116	391.3	Other Office Equipment	426,458	0	P-101	14,253	440,711
117	392.11	Trans Equipment-Lt Duty Trucks	745,616	0	P-102	40,649	786,265
118	392.12	Trans Equipment-Hvy Duty Trucks	4,163,749	0	P-103	0	4,163,749
119	392.2	Trans Equipment-Autos	388,346	0	P-104	150,172	538,518
120	392.3	Trans Equipment Other	79,940	0	P-105	0	79,940
121	393	Stores Equipment	333,938	0	P-106	0	333,938
122	394	Tools, Shop & Garage Equipment	2,961,108	0	P-107	16,591	2,977,699
123	394	Tools, Shop & Garage Equip Other	4,046,612	0	P-108	0	4,046,612
124	395	Laboratory Equipment	1,785,773	0	P-109	0	1,785,773
125	395	Laboratory Equipment Other	285,859	0	P-110	0	285,859
126	396	Power Operated Equipment	1,830,278	0	P-111	0	1,830,278
127	397	Comm Equipment-Non-Tele	1,386,284	0	P-112	39,212	1,425,496
128	397.2	Comm Equipment-Tele	98,289	0	P-113	35,123	133,412
129	398	Miscellaneous	2,222,700	0	P-114	10,859	2,233,559
130	399	Other Tangible Property	927,075	0	P-115	0	927,075
131		Total General Plant	$ 43,834,655	$ (6,489,353)		$ 9,601,136	$ 46,946,438
132		**Total Plant In Service**	$ 1,184,194,506	$ (10,314,225)		$ 10,086,484	$ 1,183,966,765

Missouri-American Water Company
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Adjustments To Plant In Service

Adjmt No	Description		Total Company Adjustment Amount	Total Company Total Adjustment
A/C	372 T&D Equipment	P-87		$ (3,824,872)
1	To Eliminate Excess Capacity		$ (3,824,872)	
2			0	
A/C	372.0 T&D Equipment Influent Lift	P-88		$ 0
1			$ 0	
2			0	
A/C	374 Outfall Sewer Lines	P-89		$ 0
1			$ 0	
2			0	
A/C	389.1 Land & Land Rights	P-90		$ 0
1			$ 0	
2			0	
A/C	390 S&I-Store, Shop & Garage	P-91		$ 0
1			$ 0	
2			0	
A/C	390.1 S & I-Offices	P-92		$ 0
1			$ 0	
2			0	
A/C	390.1 S & I-Leasehold	P-93		$ 0
1			$ 0	
2			0	
A/C	390.1 S & I-Leasehold - SCADA	P-94		$ 0
1			$ 0	
2			0	
A/C	390.3 S&I-Misc	P-95		$ 0
1			$ 0	
2			0	
A/C	391 Office Furniture and Equipment	P-96		$ (6,489,353
1	To Capitalize Cost		$ 0	
2	To Remove Transition Cost - SSU		(4,488,827)	
3	To Remove Transition Cost - Alton Call Center		(2,000,526)	
4				

Missouri-American Water Company
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Depreciation Reserve

Line	A/C No (A)	Plant Title (B)	Total Company Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
1		Intangible					
2	301	Organization	$ (25,007)	$ 0	R-1	$ 0	$ (25,007)
3	302	Franchise & Consents	0	0	R-2	0	0
4	303	Miscellaneous Intangible	306,586	0	R-3	341,659	648,245
5		Total Intangible	$ 281,579	$ 0		$ 341,659	$ 623,238
6		Source of Supply					
7	310	Land & Land Rights	$ 0	$ 0	R-4	$ 0	$ 0
8	311	Structures & Improvements	3,024,015	0	R-5	0	3,024,015
9	312	Collecting & Impounding Res	82,977	0	R-6	0	82,977
10	313	Lake, River & Other Intakes	(594,244)	0	R-7	0	(594,244)
11	314	Wells & Springs	940,484	0	R-8	0	940,484
12	315	Infiltration Galleries & Tunnels	0	0	R-9	0	0
13	316	Supply Mains	1,432,221	0	R-9	0	1,432,221
14	316	Supply Mains-North Plant	163,802	0	R-10	0	163,802
15	316	Supply Mains-Central Plant	1,877,888	0	R-11	0	1,877,888
16	316	Supply Mains-South Plant	326,233	0	R-12	0	326,233
17	316	Supply Mains-Meramec Plant	684,894	0	R-13	0	684,894
18	317	Other Source of Supply Plant	0	0	R-14	0	0
19		Total Source of Supply	$ 7,938,270	$ 0		$ 0	$ 7,938,270
20		Pumping					
21	320	Land & Land Rights	$ 0	$ 0	R-15	$ 0	$ 0
22	321	S & I-Plant	900,357	0	R-16	0	900,357
23	321.1	S & I-Pumps (STL)	2,429,373	0	R-17	0	2,429,373
24	321.2	S & I-Boosters	775,506	0	R-18	0	775,506
25	322	Boiler Equipment	0	0	R-19	0	0
26	323	Other Power Prod. Equip.	68,518	0	R-20	0	68,518
27	324	Steam Pumping Equipment	0	0	R-21	0	0
28	325.1	Electric Pumping Equipment	2,519,381	0	R-22	0	2,519,381
29	325.2	Pumping Equipment-Pre '46	19,627	0	R-23	0	19,627
30	325.3	Pumping Equipment-Post '46	12,754,971	0	R-24	0	12,754,971
31	325	Pumping Equipment-Booster	1,734,431	0	R-25	0	1,734,431
32	326	Diesel Pumping Equipment	30,680	0	R-26	0	30,680
33	326	Dsl Pump Equip-Stratman	16,837	0	R-27	0	16,837
34	326	Dsl Pump Equip-Central Plant	1,209,035	0	R-28	0	1,209,035
35	327	Pump Equip Hydraulic	0	0	R-29	0	0
36	328	Other Pumping Equipment	131,752	0	R-30	0	131,752
37		Total Pumping	$ 22,590,468	$ 0		$ 0	$ 22,590,468
38		Water Treatment Plant					
39	330	Land & Land Rights	$ 0	$ 0	R-31	$ 0	$ 0
40	331	Structures & Improvements	4,706,817	0	R-32	0	4,706,817
41	331	S & I - North Plant	2,312,100	0	R-33	0	2,312,100
42	331	S & I-Central 1 & 2	2,152,626	0	R-34	0	2,152,626
43	331	S & I-Central 3	10,173,666	0	R-35	0	10,173,666
44	331	S & I-South Plant	1,240,837	0	R-36	0	1,240,837
45	331	S & I-Meramac	4,056,295	0	R-37	0	4,056,295
46	332	WT Equip Non-Media	8,265,286	0	R-38	0	8,265,286
47	332	WT Equip-North Plant	3,794,263	0	R-39	0	3,794,263

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Depreciation Reserve

Total Company

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
48	332	WT Equip-Central 1 & 2	2,208,159	0	R-40	0	2,208,159
49	332	WT Equip-Central 3	9,354,009	0	R-41	0	9,354,009
50	332	WT Equip-South Plant	1,959,452	0	R-42	0	1,959,452
51	332	WT Equip-Meramac	4,291,035	0	R-43	0	4,291,035
52	332	Other P/E Hand Equipment	79,969	0	R-44	0	79,969
53	332.4	Equipment Filter Media	16,370	0	R-45	0	16,370
54		Total Water Treatment Plant	$ 54,610,884	$ 0		$ 0	$ 54,610,884
55		Transmission & Distribution					
56	340	Land & Land Rights	$ (741,641)	$ 0	R-46	$ 0	$ (741,641)
57	341	Structures & Improvements	2,782,623	0	R-47	0	2,782,623
58	341.63	S & I-Spec Cross	322,127	0	R-48	0	322,127
59	342	Distr. Res. & Standpipes	2,646,035	0	R-49	0	2,646,035
60	342	Rsvr & Standpipe-Elev	997,489	0	R-50	0	997,489
61	342	Rsvr & Standpipe-Ground	4,865,202	0	R-51	0	4,865,202
62	343	T & D Mains (Not Classified)	26,779,079	0	R-52	0	26,779,079
63	343.1	T & D Mains - 4" & Less	41,733	0	R-53	0	41,733
64	343.1	T & D Mains AC 4 (STL)	973,612	0	R-54	0	973,612
65	343.1	T & D Mains Galv 1 (STL)	98,766	0	R-55	0	98,766
66	343.2	T & D Mains - 6" to 8"	1,580,364	0	R-56	0	1,580,364
67	343.2	CI-10" & Smaller-1900-1928	1,401,155	0	R-57	0	1,401,155
68	343.2	CI-10" & Smaller 1929-1956	13,385,805	0	R-58	0	13,385,805
69	343.2	CI-10" & Smaller-1957-1993	32,094,764	0	R-59	0	32,094,764
70	343.2	T & D Mains - DI 6-8 (STL)	33,842,986	0	R-60	0	33,842,986
71	343.2	T & D Mains - DI 6-10" (TN)	4,816	0	R-61	0	4,816
72	343.2	T & D Mains - PL 6-8" (STL)	43,242	0	R-62	0	43,242
73	343.3	T & D Mains - 10" to 16"	1,819,214	0	R-63	0	1,819,214
74	343.3	*T & D Mains - 18" & Greater*	692,566	0	R-64	0	692,566
75	343.3	CI-12" (STL)	5,374,164	0	R-65	0	5,374,164
76	343.3	CI-16" (STL)	9,277,824	0	R-66	0	9,277,824
77	343.3	T & D Mains - DI 12 (STL)	9,116,906	0	R-66	0	9,116,906
78	343.3	T & D Mains - DI 16 & Greater (STL)	15,046,558	0	R-67	0	15,046,558
79	343.3	T & D Mains - LJ 20 (STL)	1,631,683	0	R-68	0	1,631,683
80	343.3	T & D Mains - PL 12 (STL)	14,185	0	R-69	0	14,185
81	344	Fire Mains	75,208	0	R-70	0	75,208
82	345	Services	5,169,306	0	R-71	0	5,169,306
83	346.1	Meters-Bronze Case	67,667	0	R-72	0	67,667
84	346.2	Meters-Plastic Case	7,927	0	R-73	0	7,927
85	346.3	Meters-Other	7,346,309	0	R-74	0	7,346,309
86	346.3	Meters-Remote (ARB's)	1,740,073	0	R-75	0	1,740,073
87	347.1	Meter Install	3,610,136	0	R-76	0	3,610,136
88	347.2	Meter Install-Other	3,884,965	0	R-77	0	3,884,965
89	348	Hydrants	15,104,420	0	R-78	0	15,104,420
90	349	Other T&D Plant	7,857	0	R-79	0	7,857
91		Total Transmission & Distribution	$ 201,105,125	$ 0		$ 0	$ 201,105,125

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Depreciation Reserve

Total Company

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
92		Sewer Plant					
93	351.0	Structures & Improvements	$ 8,235	$ 0	R-80	$ 0	$ 8,235
94	352.1	Collection Sewers Forced	7,712	0	R-81	0	7,712
95	352.2	Collecting Mains	179,533	0	R-82	0	179,533
96	352.2	Collecting Mains Other	30,528	0	R-83	0	30,528
97	353.0	Service to Customers	32,912	0	R-84	0	32,912
98	363.0	Electric Pumping Equipment	6,434	0	R-85	0	6,434
99	370.1	Land & Land Rights	2,543	0	R-86	0	2,543
100	372	T&D Equipment	192,410	0	R-87	0	192,410
101	372.0	T&D Equipment Influent Lift	19,730	0	R-88	0	19,730
102	374	Outfall Sewer Lines	5,836	0	R-89	0	5,836
103		Total Sewer Plant	$ 485,873	$ 0		$ 0	$ 485,873
104		General Plant					
105	389	Land & Land Rights	$ 0	$ 0	R-90	$ 0	$ 0
106	390	S&I-Store, Shop & Garage	43,016	0	R-91	0	43,016
107	390.1	S & I-Offices	237,568	0	R-92	(161,071)	76,497
108	390.1	S & I-Leasehold	(54,392)	0	R-93	0	(54,392)
109	390.1	S & I-Leasehold - SCADA	238,120	0	R-94	0	238,120
110	390.3	S&I-Misc	1,112,687	0	R-95	0	1,112,687
111	391	Office Furniture and Equipment	2,185,102	(914,350)	R-96	(22,084)	1,248,668
112	391.2	Computers & Peripheral Equipment	398,659	0	R-97	120,171	518,830
113	391.25	Computer Software	512,890	0	R-98	2,766,846	3,279,736
114	391.26	Computer Software Personal	(5,831)	0	R-99	25,234	19,403
115	391.3	Data Handling Equipment	52,012	0	R-100	0	52,012
116	391.3	Other Office Equipment	114,774	0	R-101	8,937	123,711
117	392.11	Trans Equipment-Lt Duty Trucks	1,334,582	0	R-102	62,301	1,396,883
118	392.12	Trans Equipment-Hvy Duty Trucks	3,071,129	0	R-103	0	3,071,129
119	392.2	Trans Equipment-Autos	524,665	0	R-104	122,262	646,927
120	392.3	Trans Equipment Other	325,291	0	R-105	0	325,291
121	393	Stores Equipment	(255,368)	0	R-106	0	(255,368)
122	394	Tools, Shop & Garage Equipment	1,365,249	0	R-107	5,239	1,370,488
123	394	Tools, Shop & Garage Equip Other	1,982,038	0	R-108	0	1,982,038
124	395	Laboratory Equipment	722,287	0	R-109	0	722,287
125	395	Laboratory Equipment Other	197,485	0	R-110	0	197,485
126	396	Power Operated Equipment	869,865	0	R-111	0	869,865
127	397	Comm Equipment-Non-Tele	658,093	0	R-112	11,417	669,510
128	397.2	Comm Equipment-Tele	87,059	0	R-113	14,175	101,234
129	398	Miscellaneous	261,315	0	R-114	3,124	264,439
130	399	Other Tangible Property	244,280	0	R-115	0	244,280
131		Total General Plant	$ 16,222,575	$ (914,350)		$ 2,956,551	$ 18,264,776
132		Not Classified	9,600	0	R-116	0	9,600
133		**Total Depreciation Reserve**	**$ 303,244,374**	**$ (914,350)**		**$ 3,298,210**	**$ 305,628,234**

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Adjustments To Reserve

Adjmt No.	Description	Adjustment Amount (Total Company)	Total Adjustment (Total Company)
A/C	391 Office Furniture and Equipment R-96		$ (914,350)
1	To RemoveTransition Cost - SSU	$ (632,476)	
2	To Remove Transition Cost - Alton CC	(281,874)	
3	To Adjust for Capitalized Cost	0	
4			

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Depreciation Expense

Line	A/C No.	Plant Title	Total Company Plant	Composite Depreciation Rate	Total Company District Specific Depreciation	Corporate Depreciation Distribution	Total Company Depreciation
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1		Intangible					
2	301	Organization	$ 231,459	0.00%	$ 0	$ 0	$ 0
3	302	Franchise & Consents	59,011	0.00%	0	0	0
4	303	Miscellaneous Intangible	397,721	0.00%	0	0	0
5		Total Intangible	$ 688,191		$ 0	$ 0	$ 0
6		Source of Supply					
7	310	Land & Land Rights	$ 1,707,295	0.00%	$ 0	$ 0	$ 0
8	311	Structures & Improvements	17,764,843	2.45%	435,239	0	435,239
9	312	Collecting & Impounding Res	111,066	1.25%	1,388	0	1,388
10	313	Lake, River & Other Intakes	447,399	1.77%	7,919	0	7,919
11	314	Wells & Springs	6,766,873	1.67%	113,007	0	113,007
12	315	Infiltration Galleries & Tunnels	1,804	1.67%	30	0	30
13	316	Supply Mains	13,635,921	1.60%	218,175	0	218,175
14	316	Supply Mains-North Plant	245,687	1.60%	3,931	0	3,931
15	316	Supply Mains-Central Plant	3,929,522	1.60%	62,872	0	62,872
16	316	Supply Mains-South Plant	337,448	1.60%	5,399	0	5,399
17	316	Supply Mains-Meramec Plant	1,313,864	1.60%	21,022	0	21,022
18	317	Other Source of Supply Plant	1,730	4.00%	69	0	69
19		Total Source of Supply	$ 46,263,452		$ 869,051	$ 0	$ 869,051
20		Pumping					
21	320	Land & Land Rights	$ 367,015	0.00%	$ 0	$ 0	$ 0
22	321	S & I-Plant	7,908,738	1.73%	136,821	0	136,821
23	321.1	S & I-Pumps (STL)	4,847,409	1.73%	83,860	0	83,860
24	321.2	S & I-Boosters	2,963,273	1.73%	51,265	0	51,265
25	322	Boiler Equipment	348	2.00%	7	0	7
26	323	Other Power Prod. Equip.	345,443	2.00%	6,909	0	6,909
27	324	Steam Pumping Equipment	6,907	0.00%	0	0	0
28	325.1	Electric Pumping Equipment	14,938,941	2.44%	364,510	0	364,510
29	325.2	Pumping Equipment-Pre '46	874,158	2.44%	21,329	0	21,329
30	325.3	Pumping Equipment-Post '46	26,073,810	2.44%	636,201	0	636,201
31	325	Pumping Equipment-Booster	1,497,783	2.44%	36,546	0	36,546
32	326	Diesel Pumping Equipment	145,006	2.44%	3,538	0	3,538
33	326	Dsl Pump Equip-Stratman	207,946	2.44%	5,074	0	5,074
34	326	Dsl Pump Equip-Central Plant	1,698,803	2.44%	41,451	0	41,451
35	327	Pump Equip Hydraulic	79,856	2.44%	1,948	0	1,948
36	328	Other Pumping Equipment	623,893	2.44%	15,223	0	15,223
37		Total Pumping	$ 62,579,329		$ 1,404,683	$ 0	$ 1,404,683
38		Water Treatment Plant					
39	330	Land & Land Rights	$ 1,475,080	0.00%	$ 0	$ 0	$ 0
40	331	Structures & Improvements	34,341,278	1.63%	559,763	0	559,763
41	331	S & I - North Plant	10,655,844	1.63%	173,690	0	173,690
42	331	S & I-Central 1 & 2	2,682,828	1.63%	43,730	0	43,730
43	331	S & I-Central 3	21,642,034	1.63%	352,765	0	352,765
44	331	S & I-South Plant	2,405,343	1.63%	39,207	0	39,207
45	331	S & I-Meramac	9,180,769	1.63%	149,647	0	149,647
46	332	WT Equip Non-Media	36,476,589	2.78%	1,014,049	0	1,014,049
47	332	WT Equip-North Plant	7,427,972	2.78%	206,498	0	206,498
48	332	WT Equip-Central 1 & 2	2,256,219	2.78%	62,723	0	62,723
49	332	WT Equip-Central 3	22,408,186	2.78%	622,948	0	622,948
50	332	WT Equip-South Plant	5,286,998	2.78%	146,979	0	146,979
51	332	WT Equip-Meramac	7,366,432	2.78%	204,787	0	204,787
52	332	Other P/E Hand Equipment	1,974,276	3.33%	65,743	0	65,743
53	332.4	Equipment Filter Media	1,182,042	2.78%	32,861	0	32,861
54		Total Water Treatment Plant	$ 166,761,890		$ 3,675,389	$ 0	$ 3,675,389

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Depreciation Expense

Line	A/C No. (A)	Plant Title (B)	Total Company Plant (C)	Composite Depreciation Rate (D)	Total Company District Specific Depreciation (E)	Corporate Depreciation Distribution (F)	Total Company Depreciation (G)
55		Transmission & Distribution					
56	340	Land & Land Rights	$ 4,748,533	0.00%	$ 0	$ 0	$ 0
57	341	Structures & Improvements	7,713,739	2.67%	205,957	0	205,957
58	341.63	S & I-Spec Cross	267,357	0.00%	0	0	0
59	342	Distr. Res. & Standpipes	9,615,661	2.25%	216,352	0	216,352
60	342	Rsvr & Standpipe-Elev	6,090,734	2.25%	137,042	0	137,042
61	342	Rsvr & Standpipe-Ground	10,707,889	2.25%	240,928	0	240,928
62	343	T & D Mains (Not Classified)	37,355,866	1.50%	560,338	0	560,338
63	343.1	T & D Mains - 4" & Less	2,232,145	1.50%	33,482	0	33,482
64	343.1	T & D Mains AC 4 (STL)	4,962,362	1.50%	74,435	0	74,435
65	343.1	T & D Mains Galv 1 (STL)	50,188	1.50%	753	0	753
66	343.2	T & D Mains - 6" to 8"	46,056,174	1.50%	690,846	(3)	690,843
67	343.2	CI-10" & Smaller-1900-1928	2,798,365	1.50%	41,975	0	41,975
68	343.2	CI-10" & Smaller 1929-1956	17,261,094	1.50%	258,916	0	258,916
69	343.2	CI-10" & Smaller-1957-1993	53,095,575	1.50%	796,434	0	796,434
70	343.2	T & D Mains - DI 6-8 (STL)	249,424,168	1.50%	3,741,363	0	3,741,363
71	343.2	T & D Mains - DI 6-10" (TN)	7,101	1.50%	107	0	107
72	343.2	T & D Mains - PL 6-8" (STL)	0	0.00%	0	0	0
73	343.3	T & D Mains - 10" to 16"	52,002,395	1.50%	779,752	284	780,036
74	343.3	T & D Mains - 18" & Greater	13,640,804	1.50%	204,612	0	204,612
75	343.3	CI-12" (STL)	13,025,966	1.50%	195,389	0	195,389
76	343.3	CI-16" (STL)	19,124,068	1.50%	286,861	0	286,861
77	343.3	T & D Mains - DI 12 (STL)	60,442,786	1.50%	906,642	0	906,642
78	343.3	T & D Mains - DI 16 & Greater (STL)	107,705,919	1.50%	1,615,589	0	1,615,589
79	343.3	T & D Mains - LJ 20 (STL)	4,499,594	1.50%	67,494	0	67,494
80	343.3	T & D Mains - PL 12 (STL)	316,375	1.50%	4,746	0	4,746
81	344	Fire Mains	535,156	1.50%	8,027	0	8,027
82	345	Services	24,049,240	3.08%	740,717	0	740,717
83	346.1	Meters-Bronze Case	6,966,722	2.43%	169,291	0	169,291
84	346.2	Meters-Plastic Case	90,711	2.43%	2,204	0	2,204
85	346.3	Meters-Other	22,123,217	2.43%	537,594	0	537,594
86	346.3	Meters-Remote (ARB's)	4,231,499	2.43%	102,825	0	102,825
87	347.1	Meter Install	16,451,735	2.43%	399,777	0	399,777
88	347.2	Meter Install-Other	10,420,779	2.43%	253,225	0	253,225
89	348	Hydrants	49,375,520	1.92%	948,010	0	948,010
90	349	Other T&D Plant	981,129	2.00%	19,623	0	19,623
91		Total Transmission & Distribution	$ 858,370,566		$ 14,241,305	$ 281	$ 14,241,586
92		Sewer Plant					
93	351.0	Structures & Improvements	$ 2,755,537	2.50%	$ 68,888	$ 0	$ 68,888
94	352.1	Collection Sewers Forced	174,194	2.00%	3,484	0	3,484
95	352.2	Collecting Mains	672,628	2.00%	13,454	0	13,454
96	352.2	Collecting Mains Other	70,768	2.00%	1,415	0	1,415
97	353.0	Service to Customers	53,281	2.00%	1,066	0	1,066
98	363.0	Electric Pumping Equipment	509,514	10.00%	50,951	0	50,951
99	370.1	Land & Land Rights	9,300	0.00%	0	0	0
100	372	T&D Equipment	(2,090,559)	5.00%	(104,528)	0	(104,528)
101	372.0	T&D Equipment Influent Lift	168,803	5.00%	8,440	0	8,440
102	374	Outfall Sewer Lines	33,433	2.00%	669	0	669
103		Total Sewer Plant	$ 2,356,899		$ 43,840	$ 0	$ 43,840
104		General Plant					
105	389	Land & Land Rights	$ 20,431	0.00%	$ 0	$ 0	$ 0
106	390	S&I-Store, Shop & Garage	636,628	2.40%	15,279	0	15,279
107	390.1	S & I-Offices	927,140	2.40%	22,251	0	22,251
108	390.1	S & I-Leasehold	539,234	5.00%	26,962	0	26,962

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Depreciation Expense

Line	A/C No. (A)	Plant Title (B)	Total Company Plant (C)	Composite Depreciation Rate (D)	Total Company District Specific Depreciation (E)	Corporate Depreciation Distribution (F)	Total Company Depreciation (G)
109	390.1	S & I-Leasehold - SCADA	339,728	5.00%	16,986	0	16,986
110	390.3	S&I-Misc	3,731,726	2.40%	89,561	0	89,561
111	391	Office Furniture and Equipment	2,769,776	4.00%	80,548	30,243	110,791
112	391.2	Computers & Peripheral Equipment	6,436,357	14.29%	587,650	332,105	919,755
113	391.25	Computer Software	8,939,516	14.29%	406,349	871,108	1,277,457
114	391.26	Computer Software Personal	251,667	14.29%	19,068	16,895	35,963
115	391.3	Data Handling Equipment	365,351	6.67%	24,369	0	24,369
116	391.3	Other Office Equipment	440,711	6.67%	28,445	951	29,395
117	392.11	Trans Equipment-Lt Duty Trucks	786,265	0.00%	0	0	0
118	392.12	Trans Equipment-Hvy Duty Trucks	4,163,749	8.33%	346,840	0	346,840
119	392.2	Trans Equipment-Autos	538,518	0.00%	0	0	0
120	392.3	Trans Equipment Other	79,940	0.00%	0	0	0
121	393	Stores Equipment	333,938	2.86%	9,551	0	9,551
122	394	Tools, Shop & Garage Equipment	2,977,699	5.00%	148,055	830	148,885
123	394	Tools, Shop & Garage Equip Other	4,046,612	5.00%	202,331	0	202,331
124	395	Laboratory Equipment	1,785,773	4.00%	71,431	0	71,431
125	395	Laboratory Equipment Other	285,859	4.00%	11,434	0	11,434
126	396	Power Operated Equipment	1,830,278	6.82%	124,825	0	124,825
127	397	Comm Equipment-Non-Tele	1,425,496	5.00%	69,314	1,961	71,275
128	397.2	Comm Equipment-Tele	133,412	6.67%	6,556	2,343	8,899
129	398	Miscellaneous	2,233,559	5.00%	111,135	543	111,678
130	399	Other Tangible Property	927,075	5.00%	46,354	0	46,354
131		Total General Plant	$ 46,946,438		$ 2,465,295	$ 1,256,978	$ 3,722,273
132		**Total Depreciation Expense**	**$ 1,183,966,765**		**$ 22,699,562**	**$ 1,257,259**	**$ 23,956,821**

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Cash Working Capital

Total Company

Line	Description (A)		Adjusted Test Year Expenses [Sum of Districts] (B)	Revenue Lag Composite (C)	Expense Lag (D)	Net CWC Lag [F]x365] (E)	Com-posite Factor [G]/(B)] (F)		Cash Working Capital Requirement [Sum of Districts] (G)
1	Operation & Maintenance Expense								
2	Base Payroll	$	12,076,652	55.93	13.00	42.93	0.1176	$	1,420,575
3	Payroll Withholdings:								
4	FICA - Employee Portion		1,674,286	55.92	16.19	39.73	0.1089		182,255
5	Federal Income Taxes Withheld		3,960,597	55.92	16.19	39.73	0.1088		431,082
6	State Income Taxes Withheld		1,285,412	55.91	18.19	37.72	0.1034		132,850
7	401(k)		2,302,295	55.92	38.82	17.10	0.0468		107,845
8	EIP		178,029	55.92	38.82	17.10	0.0468		8,339
9	Fuel & Power		8,252,056	56.08	37.20	18.88	0.0517		426,776
10	Chemicals		6,930,377	0.00	0.00	0.00	0.0000		0
11	Materials and Supplies		2,681,183	0.00	0.00	0.00	0.0000		0
12	Purchased Water		929,004	45.05	42.45	2.60	0.0071		6,625
13	Management Fees		24,035,257	55.80	21.41	34.39	0.0942		2,264,449
14	Group Insurance		5,281,758	55.24	(7.50)	62.74	0.1719		907,926
15	OPEB's		1,059,482	55.92	3.41	52.51	0.1439		152,407
16	Pensions		2,912,894	55.90	17.58	38.32	0.1050		305,801
17	EIP - Employer Match		(37,462)	55.83	38.82	17.01	0.0466		(1,746)
18	401(k) - Employer Match		415,980	57.03	38.82	18.21	0.0499		20,751
19	Insurance Other Than Group		4,250,310	55.91	42.44	13.47	0.0369		156,843
20	Uncollectible Accounts		1,681,265	0.00	0.00	0.00	0.0000		0
21	Rents		361,920	54.64	(9.96)	64.60	0.1770		64,059
22	Cash Vouchers		12,281,370	54.85	21.41	33.44	0.0916		1,125,186
23	Total Operation & Maintenance Expense	$	92,512,665					$	7,712,023
24	Taxes Other Than Income								
25	FICA - Employer Portion		1,674,286	55.92	16.19	39.73	0.1089	$	182,255
26	Federal Unemployment		24,051	55.56	76.38	(20.82)	(0.0570)		(1,372)
27	State Unemployment		61,634	55.56	76.38	(20.82)	(0.0570)		(3,515)
28	Property Taxes		10,169,540	55.49	182.50	(127.01)	(0.3480)		(3,538,600)
29	Franchise Tax		294,656	54.13	(77.50)	131.63	0.3606		106,263
30	PSC Assessment		1,384,839	55.78	(31.63)	87.41	0.2395		331,652
31	Total Taxes Other Than Income	$	13,609,006					$	(2,923,317)
32	Other Expenses								
33	Gross Receipts Tax		11,675,002	25.54	47.37	(21.83)	(0.0598)		(698,197)
34	Sales Tax		948,025	0.00	8.12	(8.10)	(0.0222)		(21,045)
35	Missouri Primacy Fees		752,180	24.72	243.50	(218.78)	(0.5994)		(450,861)
36	Total Other Expenses	$	13,375,207					$	(1,170,103)
37	**Cash Working Capital Before Income Tax and Interest Offsets**							**$**	**3,618,603**
38	Interest Expense	$	18,934,649	53.55	108.85	(55.30)	(0.1515)	$	(2,868,561
39	Federal Income Tax	$	11,143,182	52.78	37.00	15.78	0.0432	$	481,769
40	State Income Tax	$	1,751,071	52.79	58.95	(6.16)	(0.0169)	$	(29,544

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

Income Statement

Total Company

Line	Description (A)		Test Year End Direct Charges (B)		Adjustment Amount (C)	Adjustment No. (D)		Adjusted Corporate Distribution (E)		Test Year As Adjusted [(B)+(C)+(E)] (F)
1	Operating Revenues:									
2	Residential Revenue	$	102,680,092	$	2,596,046	S-1	$	0	$	105,276,138
3	Commercial Revenue		30,509,229		1,007,210	S-2		35		31,516,474
4	Industrial Revenue		10,439,899		71,942	S-3		0		10,511,841
5	Private Fire		1,603,897		(17,223)	S-4		0		1,586,674
6	Public Fire		5,970,292		(15)	S-5		0		5,970,277
7	Public Authorities		2,885,222		43,830	S-6		0		2,929,052
8	Sales For Resale		7,008,188		600,750	S-7		0		7,608,938
9	Other Revenue		2,500,627		(406,162)	S-8		202,777		2,297,242
10	Total Revenues	$	163,597,446	$	3,896,378		$	202,812	$	167,696,636
11	Operating Expenses:									
12	Operation & Maintenance:									
13	Source of Supply		1,854,611		655,262	S-9		659		2,510,533
14	Pumping		9,530,300		490,570	S-10		(162,131)		9,858,739
15	Water Treatment		11,315,182		25,531	S-11		1,416		11,342,129
16	Transmission & Distribution		13,574,348		567,488	S-12		6,805		14,148,641
17	Customer Accounts		2,633,961		29,988	S-13		3,693,904		6,357,853
18	Administrative & General		1,313,424		11,253,955	S-14		35,727,392		48,294,771
19	Total O & M Expense	$	40,221,826	$	13,022,795		$	39,268,044	$	92,512,665
20	Other Operating Expenses:									
21	Depreciation - Plant		14,431,458		5,375,560	S-15		1,257,259		21,064,278
22	Amortization		160,704		0	S-16		6,612		167,316
23	Taxes Other Than Income		10,697,618		1,152,094	S-17		1,759,294		13,609,006
24	Total Other Operating Expense	$	25,289,780	$	6,527,654		$	3,023,165	$	34,840,600
25	Total Operating Expenses		65,511,606		19,550,449			42,291,210		127,353,265
26	Net Income Before Income Taxes	$	98,085,840	$	(15,654,071)		$	(42,088,398)	$	40,343,371
27	Income Taxes:									
28	Current Income Tax	$	0	$	2,645,553	S-18	$	3,632,394	$	6,277,946
29	Deferred Income Tax:									
30	Deferred Income Tax Expense		422,664		(5,012,429)	S-19		6,635,382		2,045,617
31	ITC Amortization		(102,252)		0	S-20		(28,488)		(130,740)
32	Total Income Taxes	$	320,412	$	(2,366,876)		$	10,239,288	$	8,192,823
33	**Net Operating Income**	**$**	**97,765,428**	**$**	**(13,287,195)**		**$**	**(52,327,685)**	**$**	**32,150,548**

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

Adjustments To Income Statement

Total Company

Adjmt No	Description	Adjustment Amount	Total Adjustment
	Residential Revenue S-1		$ 2,596,046
1	To Normalize and Annualize Revenues (Grissum)	$ 2,106,815	
2	To Remove Unbilled Revenues (Grissum)	1,467,245	
3	To Remove ISRS and Property Tax Surcharges (Grissum)	(978,014)	
	Commercial Revenue S-2		$ 1,007,210
1	To Normalize and Annualize Revenues (Grissum)	$ 775,475	
2	To Remove Unbilled Revenues (Grissum)	372,558	
3	To Remove ISRS and Property Tax Surcharges (Grissum)	(140,823)	
	Industrial Revenue S-3		$ 71,942
1	To Normalize and Annualize Revenues (Grissum)	$ (40,790)	
2	To Remove Unbilled Revenues (Grissum)	112,732	
	Private Fire S-4		$ (17,223
1	To Remove Unbilled Revenues (Grissum)	(17,223)	
	Public Fire S-5	0	$ (15
1	To Remove ISRS and Property Tax Surcharges (Grissum)	(15)	
	Public Authorities S-6		$ 43,830
1	To Remove Unbilled Revenues (Grissum)	50,429	
2	To Remove ISRS and Property Tax Surcharges (Grissum)	(6,599)	
	Sales For Resale S-7		$ 600,750
1	To Normalize and Annualize Revenues (Grissum)	$ 615,227	
2	To Remove Unbilled Revenues (Grissum)	(6,670)	
3	To Remove ISRS and Property Tax Surcharges (Grissum)	(7,807)	
	Other Revenue S-8		$ (406,16
1	To Include Compensation for MAWC Services Provided by AWR (Cassidy)	0	
	Source of Supply S-9		$ 655,26
1	To Annualize Payroll (Hanneken)	$ 22,699	
2	To Normalize Overtime Pay (Hanneken)	(9,198)	

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

Total Company

Adjmt No	Description	Adjustment Amount	Total Adjustment
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	(527)	
5	To Annualize Purchased Water Expense (Grissum)	642,289	
Pumping	S-10		$ 490,570
1	To Annualize Payroll (Hanneken)	$ 271,136	
2	To Normalize Overtime Pay (Hanneken)	(46,205)	
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	(7,397)	
5	To Annualize Fuel & Power Expense (Grissum)	273,036	
Water Treatment	S-11		$ 25,531
1	To Annualize Payroll (Hanneken)	$ 200,617	
2	To Normalize Overtime Pay (Hanneken)	(96,950)	
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	(3,784)	
5	To Annualize Waste Disposal Expense (Hagemeyer)	11,651	
6	To Annualize Chemicals Expense (Grissum)	(86,003)	
Transmission & Distribution	S-12		$ 567,488
1	To Annualize Payroll (Hanneken)	$ 796,589	
2	To Normalize Overtime Pay (Hanneken)	(233,854)	
3	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	(3,197)	
4	To Annualize Main Breaks Expense (Hagemeyer)	7,949	
Customer Accounts	S-13		$ 29,988
1	To Annualize Payroll (Hanneken)	$ 263,092	
2	To Normalize Overtime Pay (Hanneken)	(64,859)	
3	To Annualize Postage Expense (Grissum)	108,795	
4	To Annualize Uncollectibles Expense (Grissum)	(277,040)	
Administrative & General	S-14		$ 11,253,955
1	To Annualize Payroll (Hanneken)	$ 212,182	
2	To Normalize Overtime Pay (Hanneken)	(67,726)	

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

Adjustments To Income Statement

Adjmt No	Description	Total Company Adjustment Amount	Total Company Total Adjustment
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	(193,908)	
5	To Remove STEP Costs (Hagemeyer)	0	
6	To Adjust the Allocation of Belleville Labs (Cassidy)	0	
7	To Annualize Insurance Other Than Group (Hagemeyer)	1,198,484	
8	To Annualize Other Post Employment Benefits (Hagemeyer)	1,204,089	
9	To Annualize Tank Painting Expense (Hagemeyer)	(674,523)	
10	To Annualize Pension Expense (Hagemeyer)	2,262,917	
11	To Annualize Transportation Leases (Hagemeyer)	257,757	
12	To Annualize Waste Disposal Expense (Hagemeyer)	(16,408)	
13	To Annualize Main Breaks Expense (Hagemeyer)	57,438	
14	To Normalize Rate Case Expense (Hagemeyer)	0	
15	To Remove Meals, Awards, etc. (Began)	(39,306)	
16	To Remove Miscellaneous Expense (Began)	(15,703)	
17	To Remove Dues and Donations (Began)	(168,109)	
18	To Remove Disallowed Promotion Expense (Began)	(7,928)	
19	To Remove Disallowed Advertising Expense (Began)	(19,398)	
20	To Remove Disallowed Dues, Donations and Memberships (Began)	0	
21	To Remove Disallowed Lobbying Expense (Began)	0	
22	To Annualize Group Insurance Expense (Hanneken)	7,420,606	
23	To Annualize Incentive Compensation Expense (Hanneken)	(149,344)	
24	To Adjust Allocated External Affairs Expense (Hanneken)	0	
25	To Adjust Allocated Management Fees Expense (Hanneken)	0	
26	To Adjust Allocated Incentive Compensation Expense (Hanneken)	0	
27	To Reduce Capitalized Cost (Hanneken)	0	
28	To Remove Expense Associated with Penalties (Hagemeyer)	0	
29	To Annualize Defined Contribution Pension Expense	(7,164)	
Depreciation - Plant	S-15		$ 5,375,560
1	To annualize depreciation expense at Staff's proposed rates (Began)	$ 8,268,104	

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

Adjustments To Income Statement

Total Company

Adjmt No.	Description		Adjustment Amount	Total Adjustment
2	To adjust depreciation expense related to contributions in aid of construction (Began)		(2,670,667)	
3	To adjust depreciation related to transportation and power operated equipment (Began)		(221,876)	
Amortization	S-16			$ 0
1		$	0	
Taxes Other Than Income	S-17			$ 1,152,094
1	To Annualize Payroll Taxes (Hanneken)	$	168,241	
2	To Adjust Payroll Tax Related to Incentive Compensation (Hanneken)		(11,426)	
3	To Remove Payroll Tax Related to Lobbyist (Hanneken)		0	
4	To Adjust Franchise Tax (Began)		0	
5	To Adjust PSC Assessment (Began)		0	
6	To Adjust Property Tax (Began)		995,279	
Current Income Tax	S-18			$ 2,645,551
1	To adjust current income tax expense. (Cassidy)	$	2,645,551	
Deferred Income Tax Expense	S-19			$ (5,012,429)
1	To adjust deferred income tax expense. (Cassidy)	$	(5,012,429)	
ITC Amortization	S-20			$ 0
1		$	0	
2			0	

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

Income Tax Calculation

				Total Company		
Line	Description (A)		Test Year (B)	7.07% Return (C)	7.30% Return (D)	7.53% Return (E)
1	Net Operating Income (Acct. Sch. 1)		$ 32,150,551	$ 42,769,319	$ 44,160,683	$ 45,552,047
2	Add:					
3	Current Income Tax		6,277,943	12,894,254	13,761,181	14,628,107
4	Deferred Income Taxes					
5	Deferred Income Tax Expense		2,045,617	2,045,617	2,045,617	2,045,617
6	ITC Amortization		(130,740)	(130,740)	(130,740)	(130,740)
7	Net Income Before Income Tax		$ 40,343,370	$ 57,578,450	$ 59,836,741	$ 62,095,032
8	Addditions to Net Income Before Income Tax:					
9	Book Depreciation		$ 21,064,278	$ 21,064,278	$ 21,064,278	$ 21,064,278
10	Contributions In Aid of Construction		0	0	0	0
11	Non Deductible Reserve Deficiency Amortization		0	0	0	0
12	Miscellaneous Non-deductible Expenses		35,820	35,820	35,820	35,820
13	Other (Describe)		0	0	0	0
14	Other (Describe)		0	0	0	0
15	Total Additions		$ 21,100,098	$ 21,100,098	$ 21,100,098	$ 21,100,098
16	Subtractions to Net Income Before Income Tax:					
17	Interest Expense	@ 3.13%	$ 18,934,649	$ 18,934,649	$ 18,934,649	$ 18,934,649
18	Tax Straight Line Depreciation		21,064,278	21,064,278	21,064,278	21,064,278
19	Tax Depreciation in Excess of Straight Line		5,090,886	5,090,886	5,090,886	5,090,886
20	Cost of Removal		0	0	0	0
21	Other (Describe)		0	0	0	0
22	Other (Describe)		0	0	0	0
23	Total Subtractions		$ 45,089,813	$ 45,089,813	$ 45,089,813	$ 45,089,813
24	Net Taxable Income		$ 16,353,655	$ 33,588,735	$ 35,847,026	$ 38,105,317
25	Provision for Federal Income Tax					
26	Net Taxable Income		$ 16,353,655	$ 33,588,735	$ 35,847,026	$ 38,105,317
27	Deduct Missouri Income Tax	@ 100.00%	852,560	1,751,071	1,868,802	1,986,533
28	Federal Taxable Income		$ 15,501,095	$ 31,837,664	$ 33,978,224	$ 36,118,784
29	Federal Income Tax	@ 35.00%	$ 5,425,383	$ 11,143,182	$ 11,892,378	$ 12,641,574
30	Provision for Missouri Income Tax					
31	Net Taxable Income		$ 16,353,655	$ 33,588,735	$ 35,847,026	$ 38,105,317
32	Deduct Federal Income Tax	@ 50.00%	2,712,692	5,571,591	5,946,189	6,320,787
33	Missouri Taxable Income		$ 13,640,963	$ 28,017,144	$ 29,900,837	$ 31,784,530
34	Missouri Income Tax	@ 6.25%	$ 852,560	$ 1,751,071	$ 1,868,802	$ 1,986,533
35	Summary of Provision For Income Tax					
36	Federal Income Tax		$ 5,425,383	$ 11,143,182	$ 11,892,378	$ 12,641,574
37	State Income Tax		852,560	1,751,071	1,868,802	1,986,533
38	**Total Current Income Tax**		**$ 6,277,943**	**$ 12,894,254**	**$ 13,761,181**	**$ 14,628,107**

TOTAL WATER

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

Revenue Requirement

			Total Water		
			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)	$ 603,617,024	$ 603,617,024	$ 603,617,024
2	Rate of Return		7.07%	7.30%	7.53%
3	Net Operating Income Requirement		$ 42,675,724	$ 44,064,043	$ 45,452,362
4	Net Operating Income Available	(From Accounting Schedule 9)	32,247,304	32,247,304	32,247,304
5	Additional Net Operating Income Requirement		$ 10,428,420	$ 11,816,739	$ 13,205,058
6	Income Tax Requirement:	(From Accounting Schedule 11)			
7	Required Current Income Tax		$ 12,840,127	$ 13,705,156	$ 14,570,186
8	Test Year Current Income Tax		6,342,417	6,342,417	6,342,417
9	Additional Current Income Tax Requirement		$ 6,497,709	$ 7,362,739	$ 8,227,769
10	Additional Gross Revenue Requirement Before Allowances		$ 16,926,129	$ 19,179,478	$ 21,432,827
11	Allowance for True-up		$ 0	$ 0	$ 0
12	**Additional Gross Revenue Requirement**		**$ 16,926,129**	**$ 19,179,478**	**$ 21,432,827**
13	Adjusted Revenue at Current Rates	(From Accounting Schedule 9)	$ 167,370,255	$ 167,370,255	$ 167,370,255
14	Total Gross Revenue Requirement		$ 184,296,384	$ 186,549,733	$ 188,803,081

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

Rate Base

Line	Description (A)		Total Water: Direct Assigned (B)	Total Water: Corporate Distribution (C)	Total Water: Total (D)
1	Plant in Service	(From Accounting Schedule 3)	$ 1,171,261,352	$ 10,040,319	$ 1,181,301,671
2	Less:				0
3	Accumulated Depreciation Reserve	(From Accounting Schedule 5)	301,802,231	3,283,114	305,085,345
4	Accumulated Amortization Reserve			0	0
5	Net Plant in Service		$ 869,459,121	$ 6,757,205	$ 876,216,326
6	Add:				
7	Cash Working Capital	(From Accounting Schedule 8)	$ 3,593,892	$	$ 3,593,892
8	Materials and Supplies		3,354,824	18,525	3,373,349
9	Prepayments		0	684,274	684,274
10	Deferred OPEB Asset		0	935,783	935,783
11	Other		0	0	0
12	Other		0	0	0
13	Other		0	0	0
14	Total Additions to Net Plant in Service		$ 6,948,716	$ 1,638,582	$ 8,587,298
15	Deduct:				
16	Interest Offset	(From Accounting Schedule 8)	$ 2,860,729	$	$ 2,860,729
17	Federal Income Tax Offset	(From Accounting Schedule 8)	(481,400)		(481,400)
18	State Income Tax Offset	(From Accounting Schedule 8)	29,159		29,159
19	Contributions In Aid of Construction:		139,584,302	0	139,584,302
20	Customer Advances		60,302,644	175,910	60,478,554
21	Customer Deposits		0	0	0
22	Pre-71 ITC		51,839	(20,557)	31,282
23	Deferred Income Taxes		0	68,499,386	68,499,386
24	Accrued Pension Liability		229,325	9,955,262	10,184,587
25	Other		0	0	0
26	Other		0	0	0
27	Other		0	0	0
28	Total Deductions to Net Plant in Service		$ 202,576,598	$ 78,610,001	$ 281,186,599
29	**Total Rate Base**		**$ 673,831,239**	**$ (70,214,215)**	**$ 603,617,024**

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

Plant In Service

Total Water

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C+D+F) (G)
1		Intangible					
2	301	Organization	$ 49,594	$ 0	P-1	$ 181,033	$ 230,627
3	302	Franchise & Consents	58,861	0	P-2	0	58,861
4	303	Miscellaneous Intangible	112,986	0	P-3	283,432	396,418
5		Total Intangible	$ 221,441	$ 0		$ 464,464	$ 685,905
6		Source of Supply					
7	310	Land & Land Rights	$ 1,707,295	$ 0	P-4	$ 0	$ 1,707,295
8	311	Structures & Improvements	17,764,843	0	P-5	0	17,764,843
9	312	Collecting & Impounding Res	111,066	0	P-6	0	111,066
10	313	Lake, River & Other Intakes	447,399	0	P-7	0	447,399
11	314	Wells & Springs	6,766,873	0	P-8	0	6,766,873
12	315	Infiltration Galleries & Tunnels	1,804	0	P-9	0	1,804
13	316	Supply Mains	13,635,921	0	P-9	0	13,635,921
14	316	Supply Mains-North Plant	245,687	0	P-10	0	245,687
15	316	Supply Mains-Central Plant	3,929,522	0	P-11	0	3,929,522
16	316	Supply Mains-South Plant	337,448	0	P-12	0	337,448
17	316	Supply Mains-Meramec Plant	1,313,864	0	P-13	0	1,313,864
18	317	Other Source of Supply Plant	1,730	0	P-14	0	1,730
19		Total Source of Supply	$ 46,263,452	$ 0		$ 0	$ 46,263,452
20		Pumping					
21	320	Land & Land Rights	$ 367,015	$ 0	P-15	$ 0	$ 367,015
22	321	S & I-Plant	7,892,342	0	P-16	0	7,892,342
23	321.1	S & I-Pumps (STL)	4,847,409	0	P-17	0	4,847,409
24	321.2	S & I-Boosters	2,963,273	0	P-18	0	2,963,273
25	322	Boiler Equipment	348	0	P-19	0	348
26	323	Other Power Prod. Equip.	345,443	0	P-20	0	345,443
27	324	Steam Pumping Equipment	6,907	0	P-21	0	6,907
28	325.1	Electric Pumping Equipment	14,935,399	0	P-22	0	14,935,399
29	325.2	Pumping Equipment-Pre '46	874,158	0	P-23	0	874,158
30	325.3	Pumping Equipment-Post '46	26,073,810	0	P-24	0	26,073,810
31	325	Pumping Equipment-Booster	1,497,783	0	P-25	0	1,497,783
32	326	Diesel Pumping Equipment	145,006	0	P-26	0	145,006
33	326	Dsl Pump Equip-Stratman	207,946	0	P-27	0	207,946
34	326	Dsl Pump Equip-Central Plant	1,698,803	0	P-28	0	1,698,803
35	327	Pump Equip Hydraulic	79,856	0	P-29	0	79,856
36	328	Other Pumping Equipment	623,893	0	P-30	0	623,893
37		Total Pumping	$ 62,559,391	$ 0		$ 0	$ 62,559,391
38		Water Treatment Plant					
39	330	Land & Land Rights	$ 1,475,080	$ 0	P-31	$ 0	$ 1,475,080
40	331	Structures & Improvements	34,341,278	0	P-32	0	34,341,278
41	331	S & I - North Plant	10,655,844	0	P-33	0	10,655,844
42	331	S & I-Central 1 & 2	2,682,828	0	P-34	0	2,682,828
43	331	S & I-Central 3	21,642,034	0	P-35	0	21,642,034
44	331	S & I-South Plant	2,405,343	0	P-36	0	2,405,343
45	331	S & I-Meramac	9,180,769	0	P-37	0	9,180,769
46	332	WT Equip Non-Media	36,476,589	0	P-38	0	36,476,589
47	332	WT Equip-North Plant	7,427,972	0	P-39	0	7,427,972
48	332	WT Equip-Central 1 & 2	2,256,219	0	P-40	0	2,256,219
49	332	WT Equip-Central 3	22,408,186	0	P-41	0	22,408,186

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Plant In Service

Total Water

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
50	332	WT Equip-South Plant	5,286,998	0	P-42	0	5,286,998
51	332	WT Equip-Meramac	7,366,432	0	P-43	0	7,366,432
52	332	Other P/E Hand Equipment	1,974,276	0	P-44	0	1,974,276
53	332.4	Equipment Filter Media	1,182,042	0	P-45	0	1,182,042
54		Total Water Treatment Plant	$ 166,761,890	$ 0		$ 0	$ 166,761,890
55		Transmission & Distribution					
56	340	Land & Land Rights	$ 4,748,533	$ 0	P-46	$ 0	$ 4,748,533
57	341	Structures & Improvements	7,713,739	0	P-47	0	7,713,739
58	341.63	S & I-Spec Cross	267,357	0	P-48	0	267,357
59	342	Distr. Res. & Standpipes	9,615,661	0	P-49	0	9,615,661
60	342	Rsvr & Standpipe-Elev	6,090,734	0	P-50	0	6,090,734
61	342	Rsvr & Standpipe-Ground	10,707,889	0	P-51	0	10,707,889
62	343	T & D Mains (Not Classified)	37,355,866	0	P-52	0	37,355,866
63	343.1	T & D Mains - 4" & Less	2,232,145	0	P-53	0	2,232,145
64	343.1	T & D Mains AC 4 (STL)	4,962,362	0	P-54	0	4,962,362
65	343.1	T & D Mains Galv 1 (STL)	50,188	0	P-55	0	50,188
66	343.2	T & D Mains - 6" to 8"	46,056,378	0	P-56	(203)	46,056,175
67	343.2	CI-10" & Smaller-1900-1928	2,798,365	0	P-57	0	2,798,365
68	343.2	CI-10" & Smaller 1929-1956	17,261,094	0	P-58	0	17,261,094
69	343.2	CI-10" & Smaller-1957-1993	53,095,575	0	P-59	0	53,095,575
70	343.2	T & D Mains - DI 6-8 (STL)	249,424,168	0	P-60	0	249,424,168
71	343.2	T & D Mains - DI 6-10" (TN)	7,101	0	P-61	0	7,101
72	343.2	T & D Mains - PL 6-8" (STL)	0	0	P-62	0	0
73	343.3	T & D Mains - 10" to 16"	51,983,443	0	P-63	18,865	52,002,308
74	343.3	T & D Mains - 18" & Greater	13,640,804	0	P-64	0	13,640,804
75	343.3	CI-12" (STL)	13,025,966	0	P-65	0	13,025,966
76	343.3	CI-16" (STL)	19,124,068	0	P-66	0	19,124,068
77	343.3	T & D Mains - DI 12 (STL)	60,442,786	0	P-66	0	60,442,786
78	343.3	T & D Mains - DI 16 & Greater (STL)	107,705,919	0	P-67	0	107,705,919
79	343.3	T & D Mains - LJ 20 (STL)	4,499,594	0	P-68	0	4,499,594
80	343.3	T & D Mains - PL 12 (STL)	316,375	0	P-69	0	316,375
81	344	Fire Mains	535,156	0	P-70	0	535,156
82	345	Services	24,049,240	0	P-71	0	24,049,240
83	346.1	Meters-Bronze Case	6,966,722	0	P-72	0	6,966,722
84	346.2	Meters-Plastic Case	90,711	0	P-73	0	90,711
85	346.3	Meters-Other	22,123,217	0	P-74	0	22,123,217
86	346.3	Meters-Remote (ARB's)	4,231,499	0	P-75	0	4,231,499
87	347.1	Meter Install	16,451,735	0	P-76	0	16,451,735
88	347.2	Meter Install-Other	10,420,779	0	P-77	0	10,420,779
89	348	Hydrants	49,375,520	0	P-78	0	49,375,520
90	349	Other T&D Plant	981,129	0	P-79	0	981,129
91		Total Transmission & Distribution	$ 858,351,818	$ 0		$ 18,662	$ 858,370,480

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Plant In Service

Total Water

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
92		Sewer Plant					
93	351	Structures & Improvements	$ 0	$ 0	P-80	$ 0	$ 0
94	352.1	Collection Sewers Forced	0	0	P-81	0	0
95	352.2	Collecting Mains	(72)	0	P-82	0	(72)
96	352.2	Collecting Mains Other	0	0	P-83	0	0
97	353	Service to Customers	0	0	P-84	0	0
98	363	Electric Pumping Equipment	0	0	P-85	0	0
99	370.1	Land & Land Rights	0	0	P-86	0	0
100	372	T&D Equipment	0	0	P-87	0	0
101	372	T&D Equipment Influent Lift	0	0	P-88	0	0
102	374	Outfall Sewer Lines	0	0	P-89	0	0
103		Total Sewer Plant	$ (72)	$ 0		$ 0	$ (72)
104		General Plant					
105	389	Land & Land Rights	$ 20,431	$ 0	P-90	$ 0	$ 20,431
106	390	S&I-Store, Shop & Garage	636,628	0	P-91	0	636,628
107	390.1	S & I-Offices	927,140	0	P-92	0	927,140
108	390.1	S & I-Leasehold	539,234	0	P-93	0	539,234
109	390.1	S & I-Leasehold - SCADA	339,728	0	P-94	0	339,728
110	390.3	S&I-Misc	3,731,726	0	P-95	0	3,731,726
111	391	Office Furniture and Equipment	8,495,832	(6,489,353)	P-96	752,620	2,759,099
112	391.2	Computers & Peripheral Equipment	4,112,316	0	P-97	2,313,404	6,425,720
113	391.25	Computer Software	2,843,590	0	P-98	6,068,026	8,911,616
114	391.26	Computer Software Personal	133,438	0	P-99	117,688	251,126
115	391.3	Data Handling Equipment	365,351	0	P-100	0	365,351
116	391.3	Other Office Equipment	426,458	0	P-101	14,188	440,646
117	392.11	Trans Equipment-Lt Duty Trucks	745,616	0	P-102	40,463	786,079
118	392.12	Trans Equipment-Hvy Duty Trucks	4,163,749	0	P-103	0	4,163,749
119	392.2	Trans Equipment-Autos	388,346	0	P-104	149,485	537,831
120	392.3	Trans Equipment Other	63,695	0	P-105	0	63,695
121	393	Stores Equipment	333,938	0	P-106	0	333,938
122	394	Tools, Shop & Garage Equipment	2,950,583	0	P-107	16,515	2,967,098
123	394	Tools, Shop & Garage Equip Other	4,046,612	0	P-108	0	4,046,612
124	395	Laboratory Equipment	1,785,773	0	P-109	0	1,785,773
125	395	Laboratory Equipment Other	285,859	0	P-110	0	285,859
126	396	Power Operated Equipment	1,830,278	0	P-111	0	1,830,278
127	397	Comm Equipment-Non-Tele	1,360,718	0	P-112	39,033	1,399,751
128	397.2	Comm Equipment-Tele	98,289	0	P-113	34,962	133,251
129	398	Miscellaneous	2,040,382	0	P-114	10,809	2,051,191
130	399	Other Tangible Property	927,075	0	P-115	0	927,075
131		Total General Plant	$ 43,592,785	$ (6,489,353)		$ 9,557,192	$ 46,660,624
132		**Total Plant In Service**	**$ 1,177,750,705**	**$ (6,489,353)**		**$ 10,040,319**	**$ 1,181,301,671**

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Adjustments To Plant In Service

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

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Depreciation Reserve

Total Water

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
1		Intangible					
2	301	Organization	$ (25,007)	$ 0	R-1	$ 0	$ (25,007)
3	302	Franchise & Consents	0	0	R-2	0	0
4	303	Miscellaneous Intangible	306,586	0	R-3	340,095	646,681
5		Total Intangible	$ 281,579	$ 0		$ 340,095	$ 621,674
6		Source of Supply					
7	310	Land & Land Rights	$ 0	$ 0	R-4	$ 0	$ 0
8	311	Structures & Improvements	3,024,015	0	R-5	0	3,024,015
9	312	Collecting & Impounding Res	82,977	0	R-6	0	82,977
10	313	Lake, River & Other Intakes	(594,244)	0	R-7	0	(594,244)
11	314	Wells & Springs	940,484	0	R-8	0	940,484
12	315	Infiltration Galleries & Tunnels	0	0	R-9	0	0
13	316	Supply Mains	1,432,221	0	R-9	0	1,432,221
14	316	Supply Mains-North Plant	163,802	0	R-10	0	163,802
15	316	Supply Mains-Central Plant	1,877,888	0	R-11	0	1,877,888
16	316	Supply Mains-South Plant	326,233	0	R-12	0	326,233
17	316	Supply Mains-Meramec Plant	684,894	0	R-13	0	684,894
18	317	Other Source of Supply Plant	0	0	R-14	0	0
19		Total Source of Supply	$ 7,938,270	$ 0		$ 0	$ 7,938,270
20		Pumping					
21	320	Land & Land Rights	$ 0	$ 0	R-15	$ 0	$ 0
22	321	S & I-Plant	900,299	0	R-16	0	900,299
23	321.1	S & I-Pumps (STL)	2,429,373	0	R-17	0	2,429,373
24	321.2	S & I-Boosters	775,506	0	R-18	0	775,506
25	322	Boiler Equipment	0	0	R-19	0	0
26	323	Other Power Prod. Equip.	68,518	0	R-20	0	68,518
27	324	Steam Pumping Equipment	0	0	R-21	0	0
28	325.1	Electric Pumping Equipment	2,519,366	0	R-22	0	2,519,366
29	325.2	Pumping Equipment-Pre '46	19,627	0	R-23	0	19,627
30	325.3	Pumping Equipment-Post '46	12,754,971	0	R-24	0	12,754,971
31	325	Pumping Equipment-Booster	1,734,431	0	R-25	0	1,734,431
32	326	Diesel Pumping Equipment	30,680	0	R-26	0	30,680
33	326	Dsl Pump Equip-Stratman	16,837	0	R-27	0	16,837
34	326	Dsl Pump Equip-Central Plant	1,209,035	0	R-28	0	1,209,035
35	327	Pump Equip Hydraulic	0	0	R-29	0	0
36	328	Other Pumping Equipment	131,752	0	R-30	0	131,752
37		Total Pumping	$ 22,590,395	$ 0		$ 0	$ 22,590,395
38		Water Treatment Plant					
39	330	Land & Land Rights	$ 0	$ 0	R-31	$ 0	$ 0
40	331	Structures & Improvements	4,706,817	0	R-32	0	4,706,817
41	331	S & I - North Plant	2,312,100	0	R-33	0	2,312,100
42	331	S & I-Central 1 & 2	2,152,626	0	R-34	0	2,152,626
43	331	S & I-Central 3	10,173,666	0	R-35	0	10,173,666
44	331	S & I-South Plant	1,240,837	0	R-36	0	1,240,837
45	331	S & I-Meramac	4,056,295	0	R-37	0	4,056,295
46	332	WT Equip Non-Media	8,265,286	0	R-38	0	8,265,286
47	332	WT Equip-North Plant	3,794,263	0	R-39	0	3,794,263

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Depreciation Reserve

Total Water

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
48	332	WT Equip-Central 1 & 2	2,208,159	0	R-40	0	2,208,159
49	332	WT Equip-Central 3	9,354,009	0	R-41	0	9,354,009
50	332	WT Equip-South Plant	1,959,452	0	R-42	0	1,959,452
51	332	WT Equip-Meramac	4,291,035	0	R-43	0	4,291,035
52	332	*Other P/E Hand Equipment*	79,969	0	R-44	0	79,969
53	332.4	Equipment Filter Media	16,370	0	R-45	0	16,370
54		Total Water Treatment Plant	$ 54,610,884	$ 0		$ 0	$ 54,610,884
55		Transmission & Distribution					
56	340	Land & Land Rights	$ (741,641)	$ 0	R-46	$ 0	$ (741,641)
57	341	Structures & Improvements	2,782,623	0	R-47	0	2,782,623
58	341.63	S & I-Spec Cross	322,127	0	R-48	0	322,127
59	342	Distr. Res. & Standpipes	2,646,035	0	R-49	0	2,646,035
60	342	Rsvr & Standpipe-Elev	997,489	0	R-50	0	997,489
61	342	Rsvr & Standpipe-Ground	4,865,202	0	R-51	0	4,865,202
62	343	T & D Mains (Not Classified)	26,779,079	0	R-52	0	26,779,079
63	343.1	T & D Mains - 4" & Less	41,733	0	R-53	0	41,733
64	343.1	T & D Mains AC 4 (STL)	973,612	0	R-54	0	973,612
65	343.1	T & D Mains Galv 1 (STL)	98,766	0	R-55	0	98,766
66	343.2	T & D Mains - 6" to 8"	1,580,364	0	R-56	0	1,580,364
67	343.2	CI-10" & Smaller-1900-1928	1,401,155	0	R-57	0	1,401,155
68	343.2	CI-10" & Smaller 1929-1956	13,385,805	0	R-58	0	13,385,805
69	343.2	CI-10" & Smaller-1957-1993	32,094,764	0	R-59	0	32,094,764
70	343.2	T & D Mains - DI 6-8 (STL)	33,842,986	0	R-60	0	33,842,986
71	343.2	T & D Mains - DI 6-10" (TN)	4,816	0	R-61	0	4,816
72	343.2	T & D Mains - PL 6-8" (STL)	43,242	0	R-62	0	43,242
73	343.3	T & D Mains - 10" to 16"	1,819,214	0	R-63	0	1,819,214
74	343.3	T & D Mains - 18" & Greater	692,566	0	R-64	0	692,566
75	343.3	CI-12" (STL)	5,374,164	0	R-65	0	5,374,164
76	343.3	CI-16" (STL)	9,277,824	0	R-66	0	9,277,824
77	343.3	T & D Mains - DI 12 (STL)	9,116,906	0	R-66	0	9,116,906
78	343.3	T & D Mains - DI 16 & Greater (STL)	15,046,558	0	R-67	0	15,046,558
79	343.3	T & D Mains - LJ 20 (STL)	1,631,683	0	R-68	0	1,631,683
80	343.3	T & D Mains - PL 12 (STL)	14,185	0	R-69	0	14,185
81	344	Fire Mains	75,208	0	R-70	0	75,208
82	345	Services	5,169,306	0	R-71	0	5,169,306
83	346.1	Meters-Bronze Case	67,667	0	R-72	0	67,667
84	346.2	Meters-Plastic Case	7,927	0	R-73	0	7,927
85	346.3	Meters-Other	7,346,309	0	R-74	0	7,346,309
86	346.3	Meters-Remote (ARB's)	1,740,073	0	R-75	0	1,740,073
87	347.1	Meter Install	3,610,136	0	R-76	0	3,610,136
88	347.2	Meter Install-Other	3,884,965	0	R-77	0	3,884,965
89	348	Hydrants	15,104,420	0	R-78	0	15,104,420
90	349	Other T&D Plant	7,857	0	R-79	0	7,857
91		Total Transmission & Distribution	$ 201,105,125	$ 0		$ 0	$ 201,105,125

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Adjustments To Reserve

Adjmt No.	Description		Total Water Adjustment Amount	Total Adjustment
A/C 391	Office Furniture and Equipment	R-96		$ (914,350)
1	To RemoveTransition Cost - SSU		$ (632,476)	
2	To Remove Transition Cost - Alton CC		(281,874)	
3	To Adjust for Capitalized Cost		0	
4				

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Depreciation Reserve

Total Water

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
92		Sewer Plant					
93	351.0	Structures & Improvements	$ 0	$ 0	R-80	$ 0	$ 0
94	352.1	Collection Sewers Forced		0	R-81	0	0
95	352.2	Collecting Mains		0	R-82	0	0
96	352.2	Collecting Mains Other		0	R-83	0	0
97	353.0	Service to Customers		0	R-84	0	0
98	363.0	Electric Pumping Equipment		0	R-85	0	0
99	370.1	Land & Land Rights		0	R-86	0	0
100	372	T&D Equipment	0	0	R-87	0	0
101	372.0	T&D Equipment Influent Lift	0	0	R-88	0	0
102	374	Outfall Sewer Lines	0	0	R-89	0	0
103		Total Sewer Plant	$ 0	$ 0		$ 0	$ 0
104		General Plant					
105	389	Land & Land Rights	$ 0	$ 0	R-90	$ 0	$ 0
106	390	S&I-Store, Shop & Garage	43,016	0	R-91	0	43,016
107	390.1	S & I-Offices	237,568	0	R-92	(160,334)	77,234
108	390.1	S & I-Leasehold	(54,392)	0	R-93	0	(54,392)
109	390.1	S & I-Leasehold - SCADA	238,120	0	R-94	0	238,120
110	390.3	S&I-Misc	1,112,687	0	R-95	0	1,112,687
111	391	Office Furniture and Equipment	2,174,808	(914,350)	R-96	(21,983)	1,238,475
112	391.2	Computers & Peripheral Equipment	398,659	0	R-97	119,621	518,280
113	391.25	Computer Software	512,890	0	R-98	2,754,182	3,267,072
114	391.26	Computer Software Personal	(5,831)	0	R-99	25,119	19,288
115	391.3	Data Handling Equipment	52,012	0	R-100	0	52,012
116	391.3	Other Office Equipment	114,774	0	R-101	8,896	123,670
117	392.11	Trans Equipment-Lt Duty Trucks	1,334,582	0	R-102	62,016	1,396,598
118	392.12	Trans Equipment-Hvy Duty Trucks	3,071,129	0	R-103	0	3,071,129
119	392.2	Trans Equipment-Autos	524,665	0	R-104	121,702	646,367
120	392.3	Trans Equipment Other	306,205	0	R-105	0	306,205
121	393	Stores Equipment	(255,368)	0	R-106	0	(255,368)
122	394	Tools, Shop & Garage Equipment	1,365,144	0	R-107	5,215	1,370,359
123	394	Tools, Shop & Garage Equip Other	1,982,038	0	R-108	0	1,982,038
124	395	Laboratory Equipment	722,287	0	R-109	0	722,287
125	395	Laboratory Equipment Other	197,485	0	R-110	0	197,485
126	396	Power Operated Equipment	869,865	0	R-111	0	869,865
127	397	Comm Equipment-Non-Tele	658,093	0	R-112	11,365	669,458
128	397.2	Comm Equipment-Tele	87,059	0	R-113	14,110	101,169
129	398	Miscellaneous	248,953	0	R-114	3,110	252,063
130	399	Other Tangible Property	244,280	0	R-115	0	244,280
131		Total General Plant	$ 16,180,728	$ (914,350)		$ 2,943,019	$ 18,209,397
132		Not Classified	9,600	0	R-116	0	9,600
133		**Total Depreciation Reserve**	**$ 302,716,581**	**$ (914,350)**		**$ 3,283,114**	**$ 305,085,345**

Missouri-American Water Company
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Depreciation Expense

Line	A/C No. (A)	Plant Title (B)		Total Adjusted Water Plant (C)	Composite Depreciation Rate (D)		Total Water District Specific Depreciation (E)		Corporate Depreciation Distribution (F)		Total Water Plant Depreciation (G)
1		Intangible									
2	301	Organization	$	230,627	0.00%	$	0	$	0	$	0
3	302	Franchise & Consents		58,861	0.00%		0		0		0
4	303	Miscellaneous Intangible		396,418	0.00%		0		0		0
5		Total Intangible	$	685,905		$	0	$	0	$	0
6		Source of Supply									
7	310	Land & Land Rights	$	1,707,295	0.00%	$	0	$	0	$	0
8	311	Structures & Improvements		17,764,843	2.45%		435,239		0		435,239
9	312	Collecting & Impounding Res		111,066	1.25%		1,388		0		1,388
10	313	Lake, River & Other Intakes		447,399	1.77%		7,919		0		7,919
11	314	Wells & Springs		6,766,873	1.67%		113,007		0		113,007
12	315	Infiltration Galleries & Tunnels		1,804	1.67%		30		0		30
13	316	Supply Mains		13,635,921	1.60%		218,175		0		218,175
14	316	Supply Mains-North Plant		245,687	1.60%		3,931		0		3,931
15	316	Supply Mains-Central Plant		3,929,522	1.60%		62,872		0		62,872
16	316	Supply Mains-South Plant		337,448	1.60%		5,399		0		5,399
17	316	Supply Mains-Meramec Plant		1,313,864	1.60%		21,022		0		21,022
18	317	Other Source of Supply Plant		1,730	4.00%		69		0		69
19		Total Source of Supply	$	46,263,452		$	869,051	$	0	$	869,051
20		Pumping									
21	320	Land & Land Rights	$	367,015	0.00%	$	0	$	0	$	0
22	321	S & I-Plant		7,892,342	1.73%		136,538		0		136,538
23	321.1	S & I-Pumps (STL)		4,847,409	1.73%		83,860		0		83,860
24	321.2	S & I-Boosters		2,963,273	1.73%		51,265		0		51,265
25	322	Boiler Equipment		348	2.00%		7		0		7
26	323	Other Power Prod. Equip.		345,443	2.00%		6,909		0		6,909
27	324	Steam Pumping Equipment		6,907	0.00%		0		0		0
28	325.1	Electric Pumping Equipment		14,935,399	2.44%		364,424		0		364,424
29	325.2	Pumping Equipment-Pre '46		874,158	2.44%		21,329		0		21,329
30	325.3	Pumping Equipment-Post '46		26,073,810	2.44%		636,201		0		636,201
31	325	Pumping Equipment-Booster		1,497,783	2.44%		36,546		0		36,546
32	326	Diesel Pumping Equipment		145,006	2.44%		3,538		0		3,538
33	326	Dsl Pump Equip-Stratman		207,946	2.44%		5,074		0		5,074
34	326	Dsl Pump Equip-Central Plant		1,698,803	2.44%		41,451		0		41,451
35	327	Pump Equip Hydraulic		79,856	2.44%		1,948		0		1,948
36	328	Other Pumping Equipment		623,893	2.44%		15,223		0		15,223
37		Total Pumping	$	62,559,391		$	1,404,312	$	0	$	1,404,312
38		Water Treatment Plant									
39	330	Land & Land Rights	$	1,475,080	0.00%	$	0	$	0	$	0
40	331	Structures & Improvements		34,341,278	1.63%		559,763		0		559,763
41	331	S & I - North Plant		10,655,844	1.63%		173,690		0		173,690
42	331	S & I-Central 1 & 2		2,682,828	1.63%		43,730		0		43,730
43	331	S & I-Central 3		21,642,034	1.63%		352,765		0		352,765
44	331	S & I-South Plant		2,405,343	1.63%		39,207		0		39,207
45	331	S & I-Meramac		9,180,769	1.63%		149,647		0		149,647
46	332	WT Equip Non-Media		36,476,589	2.78%		1,014,049		0		1,014,049
47	332	WT Equip-North Plant		7,427,972	2.78%		206,498		0		206,498
48	332	WT Equip-Central 1 & 2		2,256,219	2.78%		62,723		0		62,723
49	332	WT Equip-Central 3		22,408,186	2.78%		622,948		0		622,948
50	332	WT Equip-South Plant		5,286,998	2.78%		146,979		0		146,979
51	332	WT Equip-Meramac		7,366,432	2.78%		204,787		0		204,787
52	332	Other P/E Hand Equipment		1,974,276	3.33%		65,743		0		65,743
53	332.4	Equipment Filter Media		1,182,042	2.78%		32,861		0		32,861
54		Total Water Treatment Plant	$	166,761,890		$	3,675,389	$	0	$	3,675,389

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Depreciation Expense

Line	A/C No. (A)	Plant Title (B)	Total Adjusted Water Plant (C)	Composite Depreciation Rate (D)	Total Water District Specific Depreciation (E)	Corporate Depreciation Distribution (F)	Total Water Plant Depreciation (G)
55		Transmission & Distribution					
56	340	Land & Land Rights	$ 4,748,533	0.00%	$ 0	$ 0	$ 0
57	341	Structures & Improvements	7,713,739	2.67%	205,957	0	205,957
58	341.63	S & I-Spec Cross	267,357	0.00%	0	0	0
59	342	Distr. Res. & Standpipes	9,615,661	2.25%	216,352	0	216,352
60	342	Rsvr & Standpipe-Elev	6,090,734	2.25%	137,042	0	137,042
61	342	Rsvr & Standpipe-Ground	10,707,889	2.25%	240,928	0	240,928
62	343	T & D Mains (Not Classified)	37,355,866	1.50%	560,338	0	560,338
63	343.1	T & D Mains - 4" & Less	2,232,145	1.50%	33,482	0	33,482
64	343.1	T & D Mains AC 4 (STL)	4,962,362	1.50%	74,435	0	74,435
65	343.1	T & D Mains Galv 1 (STL)	50,188	1.50%	753	0	753
66	343.2	T & D Mains - 6" to 8"	46,056,175	1.50%	690,846	(3)	690,843
67	343.2	CI-10" & Smaller-1900-1928	2,798,365	1.50%	41,975	0	41,975
68	343.2	CI-10" & Smaller 1929-1956	17,261,094	1.50%	258,916	0	258,916
69	343.2	CI-10" & Smaller-1957-1993	53,095,575	1.50%	796,434	0	796,434
70	343.2	T & D Mains - DI 6-8 (STL)	249,424,168	1.50%	3,741,363	0	3,741,363
71	343.2	T & D Mains - DI 6-10" (TN)	7,101	1.50%	107	0	107
72	343.2	T & D Mains - PL 6-8" (STL)	0	0.00%	0	0	0
73	343.3	T & D Mains - 10" to 16"	52,002,308	1.50%	779,752	283	780,035
74	343.3	T & D Mains - 18" & Greater	13,640,804	1.50%	204,612	0	204,612
75	343.3	CI-12" (STL)	13,025,966	1.50%	195,389	0	195,389
76	343.3	CI-16" (STL)	19,124,068	1.50%	286,861	0	286,861
77	343.3	T & D Mains - DI 12 (STL)	60,442,786	1.50%	906,642	0	906,642
78	343.3	T & D Mains - DI 16 & Greater (STL)	107,705,919	1.50%	1,615,589	0	1,615,589
79	343.3	T & D Mains - LJ 20 (STL)	4,499,594	1.50%	67,494	0	67,494
80	343.3	T & D Mains - PL 12 (STL)	316,375	1.50%	4,746	0	4,746
81	344	Fire Mains	535,156	1.50%	8,027	0	8,027
82	345	Services	24,049,240	3.08%	740,717	0	740,717
83	346.1	Meters-Bronze Case	6,966,722	2.43%	169,291	0	169,291
84	346.2	Meters-Plastic Case	90,711	2.43%	2,204	0	2,204
85	346.3	Meters-Other	22,123,217	2.43%	537,594	0	537,594
86	346.3	Meters-Remote (ARB's)	4,231,499	2.43%	102,825	0	102,825
87	347.1	Meter Install	16,451,735	2.43%	399,777	0	399,777
88	347.2	Meter Install-Other	10,420,779	2.43%	253,225	0	253,225
89	348	Hydrants	49,375,520	1.92%	948,010	0	948,010
90	349	Other T&D Plant	981,129	2.00%	19,623	0	19,623
91		Total Transmission & Distribution	$ 858,370,480		$ 14,241,305	$ 280	$ 14,241,585
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	(72)	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	$ (72)		$ 0	$ 0	$ 0
104		General Plant					
105	389	Land & Land Rights	$ 20,431	0.00%	$ 0	$ 0	$ 0
106	390	S&I-Store, Shop & Garage	636,628	2.40%	15,279	0	15,279
107	390.1	S & I-Offices	927,140	2.40%	22,251	0	22,251
108	390.1	S & I-Leasehold	539,234	5.00%	26,962	0	26,962

Accounting Schedule 7
Sponsor: Began

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Depreciation Expense

Line	A/C No. (A)	Plant Title (B)	Total Adjusted Water Plant (C)	Composite Depreciation Rate (D)	Total Water District Specific Depreciation (E)	Corporate Depreciation Distribution (F)	Total Water Plant Depreciation (G)
109	390.1	S & I-Leasehold - SCADA	339,728	5.00%	16,986	0	16,986
110	390.3	S&I-Misc	3,731,726	2.40%	89,561	0	89,561
111	391	Office Furniture and Equipment	2,759,099	4.00%	80,259	30,105	110,364
112	391.2	Computers & Peripheral Equipment	6,425,720	14.29%	587,650	330,585	918,235
113	391.25	Computer Software	8,911,616	14.29%	406,349	867,121	1,273,470
114	391.26	Computer Software Personal	251,126	14.29%	19,068	16,818	35,886
115	391.3	Data Handling Equipment	365,351	6.67%	24,369	0	24,369
116	391.3	Other Office Equipment	440,646	6.67%	28,445	946	29,391
117	392.11	Trans Equipment-Lt Duty Trucks	786,079	0.00%	0	0	0
118	392.12	Trans Equipment-Hvy Duty Trucks	4,163,749	8.33%	346,840	0	346,840
119	392.2	Trans Equipment-Autos	537,831	0.00%	0	0	0
120	392.3	Trans Equipment Other	63,695	0.00%	0	0	0
121	393	Stores Equipment	333,938	2.86%	9,551	0	9,551
122	394	Tools, Shop & Garage Equipment	2,967,098	5.00%	147,529	826	148,355
123	394	Tools, Shop & Garage Equip Other	4,046,612	5.00%	202,331	0	202,331
124	395	Laboratory Equipment	1,785,773	4.00%	71,431	0	71,431
125	395	Laboratory Equipment Other	285,859	4.00%	11,434	0	11,434
126	396	Power Operated Equipment	1,830,278	6.82%	124,825	0	124,825
127	397	Comm Equipment-Non-Tele	1,399,751	5.00%	68,036	1,952	69,988
128	397.2	Comm Equipment-Tele	133,251	6.67%	6,556	2,332	8,888
129	398	Miscellaneous	2,051,191	5.00%	102,019	540	102,560
130	399	Other Tangible Property	927,075	5.00%	46,354	0	46,354
131		Total General Plant	$ 46,660,624		$ 2,454,086	$ 1,251,225	$ 3,705,310
132		**Total Depreciation Expense**	**$ 1,181,301,671**		**$ 22,644,143**	**$ 1,251,505**	**$ 23,895,648**

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Cash Working Capital

Total Water

Line	Description (A)	Adjusted Test Year Expenses [Sum of Districts] (B)	Revenue Lag Composite (C)	Expense Lag (D)	Net CWC Lag [(F)x365] (E)	Com-posite Factor [(G)/(B)] (F)	Cash Working Capital Requirement [Sum of Districts] (G)
1	Operation & Maintenance Expense						
2	Base Payroll	$ 12,021,183	56.01	13.00	43.01	0.1178	$ 1,416,492
3	Payroll Withholdings:						
4	FICA - Employee Portion	1,666,944	55.99	16.19	39.80	0.1090	181,779
5	Federal Income Taxes Withheld	3,942,405	55.99	16.19	39.80	0.1090	429,901
6	State Income Taxes Withheld	1,279,508	55.99	18.19	37.80	0.1036	132,499
7	401(k)	2,291,720	55.99	38.82	17.17	0.0470	107,814
8	EIP	177,211	55.99	38.82	17.17	0.0470	8,337
9	Fuel & Power	8,230,394	56.12	37.20	18.92	0.0518	426,618
10	Chemicals	6,930,097	0.00	0.00	0.00	0.0000	0
11	Materials and Supplies	2,672,626	0.00	0.00	0.00	0.0000	0
12	Purchased Water	928,640	45.06	42.45	2.61	0.0071	6,628
13	Management Fees	23,926,690	55.87	21.41	34.46	0.0944	2,258,955
14	Group Insurance	5,252,035	55.33	(7.50)	62.83	0.1721	904,068
15	OPEB's	1,054,633	55.99	3.41	52.58	0.1441	151,923
16	Pensions	2,899,731	55.97	17.58	38.39	0.1052	304,997
17	EIP - Employer Match	(37,295)	55.91	38.82	17.09	0.0468	(1,746)
18	401(k) - Employer Match	414,274	57.10	38.82	18.28	0.0501	20,746
19	Insurance Other Than Group	4,230,875	55.98	42.44	13.54	0.0371	156,979
20	Uncollectible Accounts	1,677,397	0.00	0.00	0.00	0.0000	0
21	Rents	360,253	54.71	(9.96)	64.67	0.1772	63,832
22	Cash Vouchers	12,139,674	55.03	21.41	33.62	0.0921	1,118,016
23	Total Operation & Maintenance Expense	$ 92,058,995					$ 7,687,838
24	Taxes Other Than Income						
25	FICA - Employer Portion	1,666,944	55.99	16.19	39.80	0.1090	$ 181,779
26	Federal Unemployment	23,944	55.62	76.38	(20.76)	(0.0569)	(1,362)
27	State Unemployment	61,362	55.63	76.38	(20.75)	(0.0568)	(3,488)
28	Property Taxes	10,169,525	55.49	182.50	(127.01)	(0.3480)	(3,538,594)
29	Franchise Tax	293,944	54.17	(77.50)	131.67	0.3607	106,034
30	PSC Assessment	1,384,839	55.78	(31.63)	87.41	0.2395	331,652
31	Total Taxes Other Than Income	$ 13,600,558					$ (2,923,979)
32	Other Expenses						
33	Gross Receipts Tax	11,673,621	25.54	47.37	(21.83)	(0.0598)	(698,104)
34	Sales Tax	946,079	0.02	8.12	(8.10)	(0.0222)	(21,002)
35	Missouri Primacy Fees	752,180	24.72	243.50	(218.78)	(0.5994)	(450,861)
36	Total Other Expenses	$ 13,371,880					$ (1,169,967)
37	**Cash Working Capital Before Income Tax and Interest Offsets**						**$ 3,593,892**
38	Interest Expense	$ 18,893,213	53.58	108.85	(55.27)	(0.1514)	$ (2,860,729
39	Federal Income Tax	$ 11,096,406	52.83	37.00	15.83	0.0434	$ 481,400
40	State Income Tax	$ 1,743,721	52.85	58.95	(6.10)	(0.0167)	$ (29,159

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Income Statement

Total Water

Line	Description (A)	Test Year End Direct Charges (B)	Adjustment Amount (C)	Adjustment No. (D)	Adjusted Corporate Distribution (E)	Test Year As Adjusted [(B)+(C)+(E)] (F)
1	Operating Revenues:					
2	Residential Revenue	$ 102,388,692	$ 2,563,847	S-1	$ 0	$ 104,952,539
3	Commercial Revenue	30,510,065	1,004,035	S-2	35	31,514,135
4	Industrial Revenue	10,439,899	71,942	S-3	0	10,511,841
5	Private Fire	1,603,897	(17,223)	S-4	0	1,586,674
6	Public Fire	5,970,292	(15)	S-5	0	5,970,277
7	Public Authorities	2,885,222	43,830	S-6	0	2,929,052
8	Sales For Resale	7,008,188	600,750	S-7	0	7,608,938
9	Other Revenue	2,500,627	(406,162)	S-8	202,334	2,296,799
10	Total Revenues	$ 163,306,882	$ 3,861,004		$ 202,369	$ 167,370,255
11	Operating Expenses:					
12	Operation & Maintenance:					
13	Source of Supply	1,853,881	655,262	S-9	658	2,509,801
14	Pumping	9,522,300	490,159	S-10	(161,777)	9,850,682
15	Water Treatment	11,175,786	94,387	S-11	1,416	11,271,589
16	Transmission & Distribution	13,489,819	595,386	S-12	6,805	14,092,010
17	Customer Accounts	2,633,190	31,221	S-13	3,683,662	6,348,073
18	Administrative & General	1,196,600	11,224,929	S-14	35,565,311	47,986,840
19	Total O & M Expense	$ 39,871,576	$ 13,091,345		$ 39,096,074	$ 92,058,995
20	Other Operating Expenses:					
21	Depreciation - Plant	14,381,027	5,386,546	S-15	1,251,505	21,019,078
22	Amortization	158,892	0	S-16	6,608	165,500
23	Taxes Other Than Income	10,687,905	1,154,436	S-17	1,758,217	13,600,558
24	Total Other Operating Expense	$ 25,227,824	$ 6,540,982		$ 3,016,330	$ 34,785,135
25	Total Operating Expenses	65,099,400	19,632,327		42,112,404	126,844,131
26	Net Income Before Income Taxes	$ 98,207,482	$ (15,771,323)		$ (41,910,035)	$ 40,526,124
27	Income Taxes:					
28	Current Income Tax	$ 0	$ 2,672,719	S-18	$ 3,669,697	$ 6,342,416
29	Deferred Income Tax:					
30	Deferred Income Tax Expense	422,664	(5,063,988)	S-19	6,708,467	2,067,143
31	ITC Amortization	(102,252)	0	S-20	(28,488)	(130,740)
32	Total Income Taxes	$ 320,412	$ (2,391,269)		$ 10,349,676	$ 8,278,819
33	**Net Operating Income**	**$ 97,887,070**	**$ (13,380,054)**		**$ (52,259,711)**	**$ 32,247,305**

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Adjustments To Income Statement

Adjmt No.	Description	Total Water Adjustment Amount	Total Adjustment
Residential Revenue	S-1		$ 2,563,847
1	To Normalize and Annualize Revenues (Grissum)	$ 2,070,795	
2	To Remove Unbilled Revenues (Grissum)	1,471,066	
3	To Remove ISRS and Property Tax Surcharges (Grissum)	(978,014)	
Commercial Revenue	S-2		$ 1,004,035
1	To Normalize and Annualize Revenues (Grissum)	$ 772,300	
2	To Remove Unbilled Revenues (Grissum)	372,558	
3	To Remove ISRS and Property Tax Surcharges (Grissum)	(140,823)	
Industrial Revenue	S-3		$ 71,942
1	To Normalize and Annualize Revenues (Grissum)	$ (40,790)	
2	To Remove Unbilled Revenues (Grissum)	112,732	
Private Fire	S-4		$ (17,223
1	To Remove Unbilled Revenues (Grissum)	(17,223)	
Public Fire	S-5	0	$ (15
1	To Remove ISRS and Property Tax Surcharges (Grissum)	(15)	
Public Authorities	S-6		$ 43,830
1	To Remove Unbilled Revenues (Grissum)	50,429	
2	To Remove ISRS and Property Tax Surcharges (Grissum)	(6,599)	
Sales For Resale	S-7		$ 600,750
1	To Normalize and Annualize Revenues (Grissum)	$ 615,227	
2	To Remove Unbilled Revenues (Grissum)	(6,670)	
3	To Remove ISRS and Property Tax Surcharges (Grissum)	(7,807)	
Other Revenue	S-8		$ (406,162
1	To Include Compensation for MAWC Services Provided by AWR (Cassidy)	0	
Source of Supply	S-9		$ 655,262
1	To Annualize Payroll (Hanneken)	$ 22,699	
2	To Normalize Overtime Pay (Hanneken)	(9,198)	

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

Adjmt No	Description	Total Water Adjustment Amount	Total Water Total Adjustment
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	(527)	
5	To Annualize Purchased Water Expense (Grissum)	642,289	
Pumping	S-10		$ 490,159
1	To Annualize Payroll (Hanneken)	$ 271,136	
2	To Normalize Overtime Pay (Hanneken)	(46,205)	
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	(7,397)	
5	To Annualize Fuel & Power Expense (Grissum)	272,625	
Water Treatment	S-11		$ 94,387
1	To Annualize Payroll (Hanneken)	$ 200,617	
2	To Normalize Overtime Pay (Hanneken)	(96,950)	
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	(3,784)	
5	To Annualize Waste Disposal Expense (Hagemeyer)	80,507	
6	To Annualize Chemicals Expense (Grissum)	(86,003)	
Transmission & Distribution	S-12		$ 595,386
1	To Annualize Payroll (Hanneken)	$ 825,134	
2	To Normalize Overtime Pay (Hanneken)	(234,500)	
3	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	(3,197)	
4	To Annualize Main Breaks Expense (Hagemeyer)	7,949	
Customer Accounts	S-13		$ 31,221
1	To Annualize Payroll (Hanneken)	$ 263,092	
2	To Normalize Overtime Pay (Hanneken)	(64,859)	
3	To Annualize Postage Expense (Grissum)	108,569	
4	To Annualize Uncollectibles Expense (Grissum)	(275,581)	
Administrative & General	S-14		$ 11,224,929
1	To Annualize Payroll (Hanneken)	$ 215,843	
2	To Normalize Overtime Pay (Hanneken)	(69,216)	

Missouri-American Water Company
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Adjustments To Income Statement

Adjmt No.	Description	Total Water Adjustment Amount	Total Water Total Adjustment
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	(195,134)	
5	To Remove STEP Costs (Hagemeyer)	0	
6	To Adjust the Allocation of Belleville Labs (Cassidy)	0	
7	To Annualize Insurance Other Than Group (Hagemeyer)	1,198,191	
8	To Annualize Other Post Employment Benefits (Hagemeyer)	1,203,741	
9	To Annualize Tank Painting Expense (Hagemeyer)	(674,523)	
10	To Annualize Pension Expense (Hagemeyer)	2,262,273	
11	To Annualize Transportation Leases (Hagemeyer)	258,387	
12	To Annualize Waste Disposal Expense (Hagemeyer)	(16,408)	
13	To Annualize Main Breaks Expense (Hagemeyer)	57,438	
14	To Normalize Rate Case Expense (Hagemeyer)	0	
15	To Remove Meals, Awards, etc. (Began)	(39,306)	
16	To Remove Miscellaneous Expense (Began)	(15,703)	
17	To Remove Dues and Donations (Began)	(168,109)	
18	To Remove Disallowed Promotion Expense (Began)	(7,928)	
19	To Remove Disallowed Advertising Expense (Began)	(19,398)	
20	To Remove Disallowed Dues, Donations and Memberships (Began)	0	
21	To Remove Disallowed Lobbying Expense (Began)	0	
22	To Annualize Group Insurance Expense (Hanneken)	7,391,091	
23	To Annualize Incentive Compensation Expense (Hanneken)	(149,344)	
24	To Adjust Allocated External Affairs Expense (Hanneken)	0	
25	To Adjust Allocated Management Fees Expense (Hanneken)	0	
26	To Adjust Allocated Incentive Compensation Expense (Hanneken)	0	
27	To Reduce Capitalized Cost (Hanneken)	0	
28	To Remove Expense Associated with Penalties (Hagemeyer)	0	
29	To Annualize Defined Contribution Pension Expense	(6,966)	
Depreciation - Plant	S-15		$ 5,386,546
1	To annualize depreciation expense at Staff's proposed rates (Began)	$ 8,263,116	

Missouri-American Water Company
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Adjustments To Income Statement

Adjmt No	Description	Total Water Adjustment Amount	Total Water Total Adjustment
2	To adjust depreciation expense related to contributions in aid of construction (Began)	(2,654,694)	
3	To adjust depreciation related to transportation and power operated equipment (Began)	(221,876)	
Amortization	S-16		$ 0
1		$ 0	
Taxes Other Than Income	S-17		$ 1,154,436
1	To Annualize Payroll Taxes (Hanneken)	$ 170,574	
2	To Adjust Payroll Tax Related to Incentive Compensation (Hanneken)	(11,426)	
3	To Remove Payroll Tax Related to Lobbyist (Hanneken)	0	
4	To Adjust Franchise Tax (Began)	0	
5	To Adjust PSC Assessment (Began)	0	
6	To Adjust Property Tax (Began)	995,288	
Current Income Tax	S-18		$ 2,672,720
1	To adjust current income tax expense. (Cassidy)	$ 2,672,720	
Deferred Income Tax Expense	S-19		$ (5,063,988)
1	To adjust deferred income tax expense. (Cassidy)	$ (5,063,988)	
ITC Amortization	S-20		$ 0
1		$ 0	
2		0	

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

Income Tax Calculation

Line	Description (A)			Test Year (B)	7.07% Return (C)	7.30% Return (D)	7.53% Return (E)
					Total Water		
1	Net Operating Income (Acct. Sch. 1)			$ 32,247,303	$ 42,675,724	$ 44,064,043	$ 45,452,362
2	Add:						
3	Current Income Tax			6,342,419	12,840,127	13,705,156	14,570,186
4	Deferred Income Taxes						
5	Deferred Income Tax Expense			2,067,143	2,067,143	2,067,143	2,067,143
6	ITC Amortization			(130,740)	(130,740)	(130,740)	(130,740)
7	Net Income Before Income Tax			$ 40,526,125	$ 57,452,253	$ 59,705,602	$ 61,958,951
8	Addditions to Net Income Before Income Tax:						
9	Book Depreciation			$ 21,019,078	$ 21,019,078	$ 21,019,078	$ 21,019,078
10	Contributions In Aid of Construction			0	0	0	0
11	Non Deductible Reserve Deficiency Amortization			0	0	0	0
12	Miscellaneous Non-deductible Expenses			35,656	35,656	35,656	35,656
13	Other (Describe)			0	0	0	0
14	Other (Describe)			0	0	0	0
15	Total Additions			$ 21,054,734	$ 21,054,734	$ 21,054,734	$ 21,054,734
16	Subtractions to Net Income Before Income Tax:						
17	Interest Expense	@	3.13%	$ 18,893,213	$ 18,893,213	$ 18,893,213	$ 18,893,213
18	Tax Straight Line Depreciation			21,019,078	21,019,078	21,019,078	21,019,078
19	Tax Depreciation in Excess of Straight Line			5,146,959	5,146,959	5,146,959	5,146,959
20	Cost of Removal			0	0	0	0
21	Other (Describe)			0	0	0	0
22	Other (Describe)			0	0	0	0
23	Total Subtractions			$ 45,059,249	$ 45,059,249	$ 45,059,249	$ 45,059,249
24	Net Taxable Income			$ 16,521,610	$ 33,447,738	$ 35,701,086	$ 37,954,435
25	Provision for Federal Income Tax						
26	Net Taxable Income			$ 16,521,610	$ 33,447,738	$ 35,701,086	$ 37,954,435
27	Deduct Missouri Income Tax	@	100.00%	861,316	1,743,721	1,861,194	1,978,667
28	Federal Taxable Income			$ 15,660,294	$ 31,704,017	$ 33,839,892	$ 35,975,768
29	Federal Income Tax	@	35.00%	$ 5,481,103	$ 11,096,406	$ 11,843,962	$ 12,591,519
30	Provision for Missouri Income Tax						
31	Net Taxable Income			$ 16,521,610	$ 33,447,738	$ 35,701,086	$ 37,954,435
32	Deduct Federal Income Tax	@	50.00%	2,740,551	5,548,203	5,921,981	6,295,759
33	Missouri Taxable Income			$ 13,781,059	$ 27,899,535	$ 29,779,105	$ 31,658,676
34	Missouri Income Tax	@	6.25%	$ 861,316	$ 1,743,721	$ 1,861,194	$ 1,978,667
35	Summary of Provision For Income Tax						
36	Federal Income Tax			$ 5,481,103	$ 11,096,406	$ 11,843,962	$ 12,591,519
37	State Income Tax			861,316	1,743,721	1,861,194	1,978,667
38	**Total Current Income Tax**			**$ 6,342,419**	**$ 12,840,127**	**$ 13,705,156**	**$ 14,570,186**

TOTAL SEWER

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

Plant In Service

Total Sewer

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No (E)	Corporate Distribution (F)	As Adjusted (C+D+F) (G)
92		Sewer Plant	0			0	
93	351	Structures & Improvements	$ 2,755,537	$ 0	P-80	$ 0	$ 2,755,537
94	352.1	Collection Sewers Forced	174,194	0	P-81	0	174,194
95	352.2	Collecting Mains	672,700	0	P-82	0	672,700
96	352.2	Collecting Mains Other	70,768	0	P-83	0	70,768
97	353	Service to Customers	53,281	0	P-84	0	53,281
98	363	Electric Pumping Equipment	509,514	0	P-85	0	509,514
99	370.1	Land & Land Rights	9,300	0	P-86	0	9,300
100	372	T&D Equipment	1,734,313	(3,824,872)	P-87	0	(2,090,559)
101	372	T&D Equipment Influent Lift	168,803	0	P-88	0	168,803
102	374	Outfall Sewer Lines	33,433	0	P-89	0	33,433
103		Total Sewer Plant	$ 6,181,843	$ (3,824,872)		$ 0	$ 2,356,971
104		General Plant					
105	389	Land & Land Rights	$ 0	$ 0	P-90	$ 0	$ 0
106	390	S&I-Store, Shop & Garage	0	0	P-91	0	0
107	390.1	S & I-Offices	0	0	P-92	0	0
108	390.1	S & I-Leasehold	0	0	P-93	0	0
109	390.1	S & I-Leasehold - SCADA	0	0	P-94	0	0
110	390.3	S&I-Misc	0	0	P-95	0	0
111	391	Office Furniture and Equipment	7,216	0	P-96	3,461	10,677
112	391.2	Computers & Peripheral Equipment	0	0	P-97	10,637	10,637
113	391.25	Computer Software	0	0	P-98	27,900	27,900
114	391.26	Computer Software Personal	0	0	P-99	541	541
115	391.3	Data Handling Equipment	0	0	P-100	0	0
116	391.3	Other Office Equipment	0	0	P-101	65	65
117	392.11	Trans Equipment-Lt Duty Trucks	0	0	P-102	186	186
118	392.12	Trans Equipment-Hvy Duty Trucks	0	0	P-103	0	0
119	392.2	Trans Equipment-Autos	0	0	P-104	687	687
120	392.3	Trans Equipment Other	16,245	0	P-105	0	16,245
121	393	Stores Equipment	0	0	P-106	0	0
122	394	Tools, Shop & Garage Equipment	10,525	0	P-107	76	10,601
123	394	Tools, Shop & Garage Equip Other	0	0	P-108	0	0
124	395	Laboratory Equipment	0	0	P-109	0	0
125	395	Laboratory Equipment Other	0	0	P-110	0	0
126	396	Power Operated Equipment	0	0	P-111	0	0
127	397	Comm Equipment-Non-Tele	25,566	0	P-112	179	25,745
128	397.2	Comm Equipment-Tele	0	0	P-113	161	161
129	398	Miscellaneous	182,318	0	P-114	50	182,368
130	399	Other Tangible Property	0	0	P-115	0	0
131		Total General Plant	$ 241,870	$ 0		$ 43,944	$ 285,814
132		**Total Plant In Service**	**$ 6,443,891**	**$ (3,824,872)**		**$ 46,165**	**$ 2,665,094**

Missouri-American Water Company
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Adjustments To Plant In Service

Adjmt No.	Description		Total Sewer Adjustment Amount	Total Adjustment
A/C 372	T&D Equipment	P-87		$ (3,824,872)
1	To Eliminate Excess Capacity		$ (3,824,872)	
2			0	
A/C 372.0	T&D Equipment Influent Lift	P-88		$ 0
1			$ 0	
2			0	
A/C 374	Outfall Sewer Lines	P-89		$ 0
1			$ 0	
2			0	
A/C 389.1	Land & Land Rights	P-90		$ 0
1			$ 0	
2			0	
A/C 390	S&I-Store, Shop & Garage	P-91		$ 0
1			$ 0	
2			0	
A/C 390.1	S & I-Offices	P-92		$ 0
1			$ 0	
2			0	
A/C 390.1	S & I-Leasehold	P-93		$ 0
1			$ 0	
2			0	
A/C 390.1	S & I-Leasehold - SCADA	P-94		$ 0
1			$ 0	
2			0	
A/C 390.3	S&I-Misc	P-95		$ 0
1			$ 0	
2			0	
A/C 391	Office Furniture and Equipment	P-96		$ 0
1	To Capitalize Cost		$ 0	
2	To Remove Transition Cost - SSU			
3	To Remove Transition Cost - Alton Call Center		0	
4				

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Depreciation Reserve

Total Sewer

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
1		Intangible					
2	301	Organization	$ 0	$ 0	R-1	$ 0	$ 0
3	302	Franchise & Consents	0	0	R-2	0	0
4	303	Miscellaneous Intangible	0	0	R-3	1,564	1,564
5		Total Intangible	$ 0	$ 0		$ 1,564	$ 1,564
6		Source of Supply					
7	310	Land & Land Rights	$ 0	$ 0	R-4	$ 0	$ 0
8	311	Structures & Improvements	0	0	R-5	0	0
9	312	Collecting & Impounding Res	0	0	R-6	0	0
10	313	Lake, River & Other Intakes	0	0	R-7	0	0
11	314	Wells & Springs	0	0	R-8	0	0
12	315	Infiltration Galleries & Tunnels	0	0	R-9	0	0
13	316	Supply Mains	0	0	R-9	0	0
14	316	Supply Mains-North Plant	0	0	R-10	0	0
15	316	Supply Mains-Central Plant	0	0	R-11	0	0
16	316	Supply Mains-South Plant	0	0	R-12	0	0
17	316	Supply Mains-Meramec Plant	0	0	R-13	0	0
18	317	Other Source of Supply Plant	0	0	R-14	0	0
19		Total Source of Supply	$ 0	$ 0		$ 0	$ 0
20		Pumping					
21	320	Land & Land Rights	$ 0	$ 0	R-15	$ 0	$ 0
22	321	S & I-Plant	58	0	R-16	0	58
23	321.1	S & I-Pumps (STL)	0	0	R-17	0	0
24	321.2	S & I-Boosters	0	0	R-18	0	0
25	322	Boiler Equipment	0	0	R-19	0	0
26	323	Other Power Prod. Equip.	0	0	R-20	0	0
27	324	Steam Pumping Equipment	0	0	R-21	0	0
28	325.1	Electric Pumping Equipment	15	0	R-22	0	15
29	325.2	Pumping Equipment-Pre '46	0	0	R-23	0	0
30	325.3	Pumping Equipment-Post '46	0	0	R-24	0	0
31	325	Pumping Equipment-Booster	0	0	R-25	0	0
32	326	Diesel Pumping Equipment	0	0	R-26	0	0
33	326	Dsl Pump Equip-Stratman	0	0	R-27	0	0
34	326	Dsl Pump Equip-Central Plant	0	0	R-28	0	0
35	327	Pump Equip Hydraulic	0	0	R-29	0	0
36	328	Other Pumping Equipment	0	0	R-30	0	0
37		Total Pumping	$ 73	$ 0		$ 0	$ 73
38		Water Treatment Plant					
39	330	Land & Land Rights	$ 0	$ 0	R-31	$ 0	$ 0
40	331	Structures & Improvements	0	0	R-32	0	0
41	331	S & I - North Plant	0	0	R-33	0	0
42	331	S & I-Central 1 & 2	0	0	R-34	0	0
43	331	S & I-Central 3	0	0	R-35	0	0
44	331	S & I-South Plant	0	0	R-36	0	0
45	331	S & I-Meramac	0	0	R-37	0	0
46	332	WT Equip Non-Media	0	0	R-38	0	0
47	332	WT Equip-North Plant	0	0	R-39	0	0

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Depreciation Reserve

Total Sewer

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

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Depreciation Reserve

Total Sewer

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
92		Sewer Plant	0			0	
93	351.0	Structures & Improvements	$ 8,235	$ 0	R-80	$ 0	$ 8,235
94	352.1	Collection Sewers Forced	7,712	0	R-81	0	7,712
95	352.2	Collecting Mains	179,533	0	R-82	0	179,533
96	352.2	Collecting Mains Other	30,528	0	R-83	0	30,528
97	353.0	Service to Customers	32,912	0	R-84	0	32,912
98	363.0	Electric Pumping Equipment	6,434	0	R-85	0	6,434
99	370.1	Land & Land Rights	2,543	0	R-86	0	2,543
100	372	T&D Equipment	192,410	0	R-87	0	192,410
101	372.0	T&D Equipment Influent Lift	19,730	0	R-88	0	19,730
102	374	Outfall Sewer Lines	5,836	0	R-89	0	5,836
103		Total Sewer Plant	$ 485,873	$ 0		$ 0	$ 485,873
104		General Plant					
105	389	Land & Land Rights	$ 0	$ 0	R-90	$ 0	$ 0
106	390	S&I-Store, Shop & Garage	0	0	R-91	0	0
107	390.1	S & I-Offices	0	0	R-92	(737)	(737)
108	390.1	S & I-Leasehold	0	0	R-93	0	0
109	390.1	S & I-Leasehold - SCADA	0	0	R-94	0	0
110	390.3	S&I-Misc	0	0	R-95	0	0
111	391	Office Furniture and Equipment	10,294	0	R-96	(101)	10,193
112	391.2	Computers & Peripheral Equipment	0	0	R-97	550	550
113	391.25	Computer Software	0	0	R-98	12,664	12,664
114	391.26	Computer Software Personal	0	0	R-99	115	115
115	391.3	Data Handling Equipment	0	0	R-100	0	0
116	391.3	Other Office Equipment	0	0	R-101	41	41
117	392.11	Trans Equipment-Lt Duty Trucks	0	0	R-102	285	285
118	392.12	Trans Equipment-Hvy Duty Trucks	0	0	R-103	0	0
119	392.2	Trans Equipment-Autos	0	0	R-104	560	560
120	392.3	Trans Equipment Other	19,086	0	R-105	0	19,086
121	393	Stores Equipment	0	0	R-106	0	0
122	394	Tools, Shop & Garage Equipment	105	0	R-107	24	129
123	394	Tools, Shop & Garage Equip Other	0	0	R-108	0	0
124	395	Laboratory Equipment	0	0	R-109	0	0
125	395	Laboratory Equipment Other	0	0	R-110	0	0
126	396	Power Operated Equipment	0	0	R-111	0	0
127	397	Comm Equipment-Non-Tele	0	0	R-112	52	52
128	397.2	Comm Equipment-Tele	0	0	R-113	65	65
129	398	Miscellaneous	12,362	0	R-114	14	12,376
130	399	Other Tangible Property	0	0	R-115	0	0
131		Total General Plant	$ 41,847	$ 0		$ 13,532	$ 55,379
132		Not Classified	0	0	R-116	0	0
133		**Total Depreciation Reserve**	**$ 527,793**	**$ 0**		**$ 15,096**	**$ 542,889**

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Depreciation Expense

Line	A/C No. (A)	Plant Title (B)	Total Adjusted Sewer Plant (C)	Composite Depreciation Rate (D)	Total Sewer District Specific Depreciation (E)	Corporate Depreciation Distribution (F)	Total Sewer Plant Depreciation (G)
1		Intangible					
2	301	Organization	$ 832	0.00%	$ 0	$ 0	$ 0
3	302	Franchise & Consents	150	0.00%	0	0	0
4	303	Miscellaneous Intangible	1,303	0.00%	0	0	0
5		Total Intangible	$ 2,286		$ 0	$ 0	$ 0
6		Source of Supply					
7	310	Land & Land Rights	$ 0	0.00%	$ 0	$ 0	$ 0
8	311	Structures & Improvements	0	0.00%	0	0	0
9	312	Collecting & Impounding Res	0	0.00%	0	0	0
10	313	Lake, River & Other Intakes	0	0.00%	0	0	0
11	314	Wells & Springs	0	0.00%	0	0	0
12	315	Infiltration Galleries & Tunnels	0	0.00%	0	0	0
13	316	Supply Mains	0	0.00%	0	0	0
14	316	Supply Mains-North Plant	0	0.00%	0	0	0
15	316	Supply Mains-Central Plant	0	0.00%	0	0	0
16	316	Supply Mains-South Plant	0	0.00%	0	0	0
17	316	Supply Mains-Meramec Plant	0	0.00%	0	0	0
18	317	Other Source of Supply Plant	0	0.00%	0	0	0
19		Total Source of Supply	$ 0		$ 0	$ 0	$ 0
20		Pumping					
21	320	Land & Land Rights	$ 0	0.00%	$ 0	$ 0	$ 0
22	321	S & I-Plant	16,396	1.73%	284	0	284
23	321.1	S & I-Pumps (STL)	0	0.00%	0	0	0
24	321.2	S & I-Boosters	0	0.00%	0	0	0
25	322	Boiler Equipment	0	0.00%	0	0	0
26	323	Other Power Prod. Equip.	0	0.00%	0	0	0
27	324	Steam Pumping Equipment	0	0.00%	0	0	0
28	325.1	Electric Pumping Equipment	3,542	2.44%	86	0	86
29	325.2	Pumping Equipment-Pre '46	0	0.00%	0	0	0
30	325.3	Pumping Equipment-Post '46	0	0.00%	0	0	0
31	325	Pumping Equipment-Booster	0	0.00%	0	0	0
32	326	Diesel Pumping Equipment	0	0.00%	0	0	0
33	326	Dsl Pump Equip-Stratman	0	0.00%	0	0	0
34	326	Dsl Pump Equip-Central Plant	0	0.00%	0	0	0
35	327	Pump Equip Hydraulic	0	0.00%	0	0	0
36	328	Other Pumping Equipment	0	0.00%	0	0	0
37		Total Pumping	$ 19,938		$ 370	$ 0	$ 370
38		Water Treatment Plant					
39	330	Land & Land Rights	$ 0	0.00%	$ 0	$ 0	$ 0
40	331	Structures & Improvements	0	0.00%	0	0	0
41	331	S & I - North Plant	0	0.00%	0	0	0
42	331	S & I-Central 1 & 2	0	0.00%	0	0	0
43	331	S & I-Central 3	0	0.00%	0	0	0
44	331	S & I-South Plant	0	0.00%	0	0	0
45	331	S & I-Meramac	0	0.00%	0	0	0
46	332	WT Equip Non-Media	0	0.00%	0	0	0
47	332	WT Equip-North Plant	0	0.00%	0	0	0
48	332	WT Equip-Central 1 & 2	0	0.00%	0	0	0
49	332	WT Equip-Central 3	0	0.00%	0	0	0
50	332	WT Equip-South Plant	0	0.00%	0	0	0
51	332	WT Equip-Meramac	0	0.00%	0	0	0
52	332	Other P/E Hand Equipment	0	0.00%	0	0	0
53	332.4	Equipment Filter Media	0	0.00%	0	0	0
54		Total Water Treatment Plant	$ 0		$ 0	$ 0	$ 0

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Depreciation Expense

Total Sewer

Line	A/C No. (A)	Plant Title (B)	Total Adjusted Sewer Plant (C)	Composite Depreciation Rate (D)	District Specific Depreciation (E)	Corporate Depreciation Distribution (F)	Total Sewer Plant Depreciation (G)
55		Transmission & Distribution					
56	340	Land & Land Rights	$ 0	0.00%	$ 0	$ 0	$ 0
57	341	Structures & Improvements	0	0.00%	0	0	0
58	341.63	S & I-Spec Cross	0	0.00%	0	0	0
59	342	Distr. Res. & Standpipes	0	0.00%	0	0	0
60	342	Rsvr & Standpipe-Elev	0	0.00%	0	0	0
61	342	Rsvr & Standpipe-Ground	0	0.00%	0	0	0
62	343	T & D Mains (Not Classified)	0	0.00%	0	0	0
63	343.1	T & D Mains - 4" & Less	0	0.00%	0	0	0
64	343.1	T & D Mains AC 4 (STL)	0	0.00%	0	0	0
65	343.1	T & D Mains Galv 1 (STL)	0	0.00%	0	0	0
66	343.2	T & D Mains - 6" to 8"	(1)	1.50%	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"	87	1.50%	0	1	1
74	343.3	T & D Mains - 18" & Greater	0	0.00%	0	0	0
75	343.3	CI-12" (STL)	0	0.00%	0	0	0
76	343.3	CI-16" (STL)	0	0.00%	0	0	0
77	343.3	T & D Mains - DI 12 (STL)	0	0.00%	0	0	0
78	343.3	T & D Mains - DI 16 & Greater (STL)	0	0.00%	0	0	0
79	343.3	T & D Mains - LJ 20 (STL)	0	0.00%	0	0	0
80	343.3	T & D Mains - PL 12 (STL)	0	0.00%	0	0	0
81	344	Fire Mains	0	0.00%	0	0	0
82	345	Services	0	0.00%	0	0	0
83	346.1	Meters-Bronze Case	0	0.00%	0	0	0
84	346.2	Meters-Plastic Case	0	0.00%	0	0	0
85	346.3	Meters-Other	0	0.00%	0	0	0
86	346.3	Meters-Remote (ARB's)	0	0.00%	0	0	0
87	347.1	Meter Install	0	0.00%	0	0	0
88	347.2	Meter Install-Other	0	0.00%	0	0	0
89	348	Hydrants	0	0.00%	0	0	0
90	349	Other T&D Plant	0	0.00%	0	0	0
91		Total Transmission & Distribution	$ 86		$ 0	$ 1	$ 1
92		Sewer Plant					
93	351.0	Structures & Improvements	$ 2,755,537	2.50%	$ 68,888	$ 0	$ 68,888
94	352.1	Collection Sewers Forced	174,194	2.00%	3,484	0	3,484
95	352.2	Collecting Mains	672,700	2.00%	13,454	0	13,454
96	352.2	Collecting Mains Other	70,768	2.00%	1,415	0	1,415
97	353.0	Service to Customers	53,281	2.00%	1,066	0	1,066
98	363.0	Electric Pumping Equipment	509,514	10.00%	50,951	0	50,951
99	370.1	Land & Land Rights	9,300	0.00%	0	0	0
100	372	T&D Equipment	(2,090,559)	5.00%	(104,528)	0	(104,528)
101	372.0	T&D Equipment Influent Lift	168,803	5.00%	8,440	0	8,440
102	374	Outfall Sewer Lines	33,433	2.00%	669	0	669
103		Total Sewer Plant	$ 2,356,971		$ 43,840	$ 0	$ 43,840
104		General Plant					
105	389	Land & Land Rights	$ 0	0.00%	$ 0	$ 0	$ 0
106	390	S&I-Store, Shop & Garage	0	0.00%	0	0	0
107	390.1	S & I-Offices	0	0.00%	0	0	0
108	390.1	S & I-Leasehold	0	0.00%	0	0	0

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Depreciation Expense

Line	A/C No. (A)	Plant Title (B)	Total Adjusted Sewer Plant (C)	Composite Depreciation Rate (D)	Total Sewer District Specific Depreciation (E)	Corporate Depreciation Distribution (F)	Total Sewer Plant Depreciation (G)
109	390.1	S & I-Leasehold - SCADA	0	0.00%	0	0	0
110	390.3	S&I-Misc	0	0.00%	0	0	0
111	391	Office Furniture and Equipment	10,677	4.00%	289	138	427
112	391.2	Computers & Peripheral Equipment	10,637	14.29%	0	1,520	1,520
113	391.25	Computer Software	27,900	14.29%	0	3,987	3,987
114	391.26	Computer Software Personal	541	14.29%	0	77	77
115	391.3	Data Handling Equipment	0	0.00%	0	0	0
116	391.3	Other Office Equipment	65	6.67%	0	4	4
117	392.11	Trans Equipment-Lt Duty Trucks	186	0.00%	0	0	0
118	392.12	Trans Equipment-Hvy Duty Trucks	0	0.00%	0	0	0
119	392.2	Trans Equipment-Autos	687	0.00%	0	0	0
120	392.3	Trans Equipment Other	16,245	0.00%	0	0	0
121	393	Stores Equipment	0	0.00%	0	0	0
122	394	Tools, Shop & Garage Equipment	10,601	5.00%	526	4	530
123	394	Tools, Shop & Garage Equip Other	0	0.00%	0	0	0
124	395	Laboratory Equipment	0	0.00%	0	0	0
125	395	Laboratory Equipment Other	0	0.00%	0	0	0
126	396	Power Operated Equipment	0	0.00%	0	0	0
127	397	Comm Equipment-Non-Tele	25,745	5.00%	1,278	9	1,287
128	397.2	Comm Equipment-Tele	161	6.67%	0	11	11
129	398	Miscellaneous	182,368	5.00%	9,116	2	9,118
130	399	Other Tangible Property	0	0.00%	0	0	0
131		Total General Plant	$ 285,814		$ 11,209	$ 5,753	$ 16,962
132		**Total Depreciation Expense**	**$ 2,665,094**		**$ 55,419**	**$ 5,754**	**$ 61,173**

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Cash Working Capital

Total Sewer

Line	Description (A)		Adjusted Test Year Expenses [Sum of Districts] (B)	Revenue Lag Composite (C)	Expense Lag (D)	Net CWC Lag [(C)-(D)] (E)	Com-posite Factor [(E)/365] (F)		Cash Working Capital Requirement [Sum of Districts] (G)
1	Operation & Maintenance Expense								
2	Base Payroll	$	55,470	39.87	13.00	26.87	0.0736	$	4,083
3	Payroll Withholdings:								
4	FICA - Employee Portion		7,342	39.85	16.19	23.66	0.0648		476
5	Federal Income Taxes Withheld		18,192	39.89	16.19	23.70	0.0649		1,181
6	State Income Taxes Withheld		5,904	39.89	18.19	21.70	0.0595		351
7	401(k)		10,575	39.89	38.82	1.07	0.0029		31
8	EIP		818	39.71	38.82	0.89	0.0024		2
9	Fuel & Power		21,662	39.86	37.20	2.66	0.0073		158
10	Chemicals		280	0.00	0.00	0.00	0.0000		0
11	Materials and Supplies		8,557	0.00	0.00	0.00	0.0000		0
12	Purchased Water		364	39.44	42.45	(3.01)	(0.0082)		(3)
13	Management Fees		108,567	39.88	21.41	18.47	0.0506		5,494
14	Group Insurance		29,723	39.88	(7.50)	47.38	0.1298		3,858
15	OPEB's		4,849	39.84	3.41	36.43	0.0998		484
16	Pensions		13,163	39.87	17.58	22.29	0.0611		804
17	EIP - Employer Match		(167)	38.82	38.82	0.00	0.0000		0
18	401(k) - Employer Match		1,706	39.89	38.82	1.07	0.0029		5
19	Insurance Other Than Group		19,435	39.89	42.44	(2.55)	(0.0070)		(136)
20	Uncollectible Accounts		3,868	0.00	0.00	0.00	0.0000		0
21	Rents		1,667	39.73	(9.96)	49.69	0.1361		227
22	Cash Vouchers		141,696	39.88	21.41	18.47	0.0506		7,170
23	Total Operation & Maintenance Expense	$	453,670					$	24,185
24	Taxes Other Than Income								
25	FICA - Employer Portion		7,342	39.85	16.19	23.66	0.0648	$	476
26	Federal Unemployment		107	42.17	76.38	(34.21)	(0.0937)		(10)
27	State Unemployment		272	40.20	76.38	(36.18)	(0.0991)		(27)
28	Property Taxes		15	40.54	182.50	(141.96)	(0.3889)		(6)
29	Franchise Tax		712	39.91	(77.50)	117.41	0.3217		229
30	PSC Assessment		0	(31.63)	(31.63)	0.00	0.0000		0
31	Total Taxes Other Than Income	$	8,448					$	662
32	Other Expenses								
33	Gross Receipts Tax		1,381	22.78	47.37	(24.59)	(0.0674)		(93)
34	Sales Tax		1,946	0.06	8.12	(8.06)	(0.0221)		(43)
35	Missouri Primacy Fees		0	243.50	243.50	0.00	0.0000		0
36	Total Other Expenses	$	3,327					$	(136)
37	**Cash Working Capital Before Income Tax and Interest Offsets**							$	24,711
38	Interest Expense	$	41,436	39.86	108.85	(68.99)	(0.1890)	$	(7,832)
39	Federal Income Tax	$	46,777	39.88	37.00	2.88	0.0079	$	369
40	State Income Tax	$	7,351	39.83	58.95	(19.12)	(0.0524)	$	(385)

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Income Statement

Total Sewer

Line	Description (A)	Test Year End Direct Charges (B)	Adjustment Amount (C)	Adjustment No. (D)	Adjusted Corporate Distribution (E)	Test Year As Adjusted [(B)+(C)+(E)] (F)
1	Operating Revenues:					
2	Residential Revenue	$ 291,400	$ 32,199	S-1	$ 0	$ 323,599
3	Commercial Revenue	(836)	3,175	S-2	0	2,339
4	Industrial Revenue	0	0	S-3	0	0
5	Private Fire	0	0	S-4	0	0
6	Public Fire	0	0	S-5	0	0
7	Public Authorities	0	0	S-6	0	0
8	Sales For Resale	0	0	S-7	0	0
9	Other Revenue	0	0	S-8	443	443
10	Total Revenues	$ 290,564	$ 35,374		$ 443	$ 326,381
11	Operating Expenses:					
12	Operation & Maintenance:					
13	Source of Supply	730	0	S-9	1	731
14	Pumping	8,000	411	S-10	(354)	8,057
15	Water Treatment	139,396	(68,856)	S-11	0	70,540
16	Transmission & Distribution	84,529	(27,899)	S-12	0	56,630
17	Customer Accounts	771	(1,233)	S-13	10,242	9,780
18	Administrative & General	116,824	29,027	S-14	162,081	307,93
19	Total O & M Expense	$ 350,250	$ (68,550)		$ 171,970	$ 453,670
20	Other Operating Expenses:					
21	Depreciation - Plant	50,431	(10,985)	S-15	5,754	45,20
22	Amortization	1,812	0	S-16	4	1,81
23	Taxes Other Than Income	9,713	(2,342)	S-17	1,077	8,44
24	Total Other Operating Expense	$ 61,956	$ (13,327)		$ 6,836	$ 55,46
25	Total Operating Expenses	412,206	(81,877)		178,806	509,13
26	Net Income Before Income Taxes	$ (121,642)	$ 117,251		$ (178,362)	$ (182,75
27	Income Taxes:					
28	Current Income Tax	$ 0	$ (27,170)	S-18	$ (37,305)	$ (64,47
29	Deferred Income Tax:					
30	Deferred Income Tax Expense	0	51,559	S-19	(73,085)	(21,52
31	ITC Amortization	0	0	S-20	0	
32	Total Income Taxes	$ 0	$ 24,389		$ (110,389)	$ (86,0
33	**Net Operating Income**	**$ (121,642)**	**$ 92,862**		**$ (67,973)**	**$ (96,7**

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Adjustments To Income Statement

Total Sewer

Adjmt No.	Description		Adjustment Amount	Total Adjustment
Residential Revenue	S-1			$ 32,199
1	To Normalize and Annualize Revenues (Grissum)	$	36,020	
2	To Remove Unbilled Revenues (Grissum)		(3,821)	
3	To Remove ISRS and Property Tax Surcharges (Grissum)		0	
Commercial Revenue	S-2			$ 3,175
1	To Normalize and Annualize Revenues (Grissum)	$	3,175	
2	To Remove Unbilled Revenues (Grissum)		0	
3	To Remove ISRS and Property Tax Surcharges (Grissum)		0	
Industrial Revenue	S-3			$ 0
1	To Normalize and Annualize Revenues (Grissum)	$	0	
2	To Remove Unbilled Revenues (Grissum)		0	
Private Fire	S-4			$ 0
1	To Remove Unbilled Revenues (Grissum)		0	
Public Fire	S-5		0	$ 0
1	To Remove ISRS and Property Tax Surcharges (Grissum)		0	
Public Authorities	S-6			$ 0
1	To Remove Unbilled Revenues (Grissum)		0	
2	To Remove ISRS and Property Tax Surcharges (Grissum)		0	
Sales For Resale	S-7			$ 0
1	To Normalize and Annualize Revenues (Grissum)	$	0	
2	To Remove Unbilled Revenues (Grissum)		0	
3	To Remove ISRS and Property Tax Surcharges (Grissum)		0	
Other Revenue	S-8			$ 0
1	To Include Compensation for MAWC Services Provided by AWR (Cassidy)		0	
Source of Supply	S-9			$ 0
1	To Annualize Payroll (Hanneken)	$	0	
2	To Normalize Overtime Pay (Hanneken)		0	

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Adjustments To Income Statement

Adjmt No	Description	Total Sewer Adjustment Amount	Total Adjustment
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	0	
5	To Annualize Purchased Water Expense (Grissum)	0	
Pumping	S-10		$ 411
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)	411	
Water Treatment	S-11		$ (68,856)
1	To Annualize Payroll (Hanneken)	$ 0	
2	To Normalize Overtime Pay (Hanneken)	0	
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	0	
5	To Annualize Waste Disposal Expense (Hagemeyer)	(68,856)	
6	To Annualize Chemicals Expense (Grissum)	0	
Transmission & Distribution	S-12		$ (27,899)
1	To Annualize Payroll (Hanneken)	$ (28,545)	
2	To Normalize Overtime Pay (Hanneken)	646	
3	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	0	
4	To Annualize Main Breaks Expense (Hagemeyer)	0	
Customer Accounts	S-13		$ (1,233)
1	To Annualize Payroll (Hanneken)	$ 0	
2	To Normalize Overtime Pay (Hanneken)	0	
3	To Annualize Postage Expense (Grissum)	226	
4	To Annualize Uncollectibles Expense (Grissum)	(1,459)	
Administrative & General	S-14		$ 29,027
1	To Annualize Payroll (Hanneken)	$ (3,661)	
2	To Normalize Overtime Pay (Hanneken)	1,490	

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

Adjustments To Income Statement

Adjmt No.	Description	Total Sewer Adjustment Amount	Total Adjustment
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	1,226	
5	To Remove STEP Costs (Hagemeyer)	0	
6	To Adjust the Allocation of Belleville Labs (Cassidy)	0	
7	To Annualize Insurance Other Than Group (Hagemeyer)	293	
8	To Annualize Other Post Employment Benefits (Hagemeyer)	348	
9	To Annualize Tank Painting Expense (Hagemeyer)	0	
10	To Annualize Pension Expense (Hagemeyer)	644	
11	To Annualize Transportation Leases (Hagemeyer)	(630)	
12	To Annualize Waste Disposal Expense (Hagemeyer)	0	
13	To Annualize Main Breaks Expense (Hagemeyer)	0	
14	To Normalize Rate Case Expense (Hagemeyer)	0	
15	To Remove Meals, Awards, etc. (Began)	0	
16	To Remove Miscellaneous Expense (Began)	0	
17	To Remove Dues and Donations (Began)	0	
18	To Remove Disallowed Promotion Expense (Began)	0	
19	To Remove Disallowed Advertising Expense (Began)	0	
20	To Remove Disallowed Dues, Donations and Memberships (Began)	0	
21	To Remove Disallowed Lobbying Expense (Began)	0	
22	To Annualize Group Insurance Expense (Hanneken)	29,515	
23	To Annualize Incentive Compensation Expense (Hanneken)	0	
24	To Adjust Allocated External Affairs Expense (Hanneken)	0	
25	To Adjust Allocated Management Fees Expense (Hanneken)	0	
26	To Adjust Allocated Incentive Compensation Expense (Hanneken)	0	
27	To Reduce Capitalized Cost (Hanneken)	0	
28	To Remove Expense Associated with Penalties (Hagemeyer)	0	
29	To Annualize Defined Contribution Pension Expense	(198)	
Depreciation - Plant	S-15		$ (10,985)
1	To annualize depreciation expense at Staff's proposed rates (Began)	$ 4,988	

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

Adjustments To Income Statement

Total Sewer

Adjmt No	Description		Adjustment Amount		Total Adjustment
2	To adjust depreciation expense related to contributions in aid of construction (Began)		(15,973)		
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			$	(2,342)
1	To Annualize Payroll Taxes (Hanneken)	$	(2,333)		
2	To Adjust Payroll Tax Related to Incentive Compensation (Hanneken)		0		
3	To Remove Payroll Tax Related to Lobbyist (Hanneken)		0		
4	To Adjust Franchise Tax (Began)		0		
5	To Adjust PSC Assessment (Began)		0		
6	To Adjust Property Tax (Began)		(9)		
Current Income Tax	S-18			$	(27,170)
1	To adjust current income tax expense. (Cassidy)	$	(27,169)		
Deferred Income Tax Expense	S-19			$	51,559
1	To adjust deferred income tax expense. (Cassidy)	$	51,559		
ITC Amortization	S-20			$	0
1		$	0		
2			0		

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

Income Tax Calculation

				Total Sewer					
Line	Description (A)				Test Year (B)		7.07% Return (C)		7.30% Return (D)		7.53% Return (E)

Line	Description (A)				Test Year (B)		7.07% Return (C)		7.30% Return (D)		7.53% Return (E)
1	Net Operating Income (Acct. Sch. 1)			$	(96,753)	$	93,596	$	96,640	$	99,685
2	Add:										
3	Current Income Tax				(64,475)		54,127		56,024		57,922
4	Deferred Income Taxes										
5	Deferred Income Tax Expense				(21,526)		(21,526)		(21,526)		(21,526)
6	ITC Amortization				0		0		0		0
7	Net Income Before Income Tax			$	(182,753)	$	126,197	$	131,139	$	136,081
8	Addditions to Net Income Before Income Tax:										
9	Book Depreciation			$	45,200	$	45,200	$	45,200	$	45,200
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				164		164		164		164
13	Other (Describe)				0		0		0		0
14	Other (Describe)				0		0		0		0
15	Total Additions			$	45,364	$	45,364	$	45,364	$	45,364
16	Subtractions to Net Income Before Income Tax:										
17	Interest Expense	@	3.13%	$	41,436	$	41,436	$	41,436	$	41,436
18	Tax Straight Line Depreciation				45,200		45,200		45,200		45,200
19	Tax Depreciation in Excess of Straight Line				(56,073)		(56,073)		(56,073)		(56,073)
20	Cost of Removal				0		0		0		0
21	Other (Describe)				0		0		0		0
22	Other (Describe)				0		0		0		0
23	Total Subtractions			$	30,563	$	30,563	$	30,563	$	30,563
24	Net Taxable Income			$	(167,953)	$	140,998	$	145,940	$	150,882
25	Provision for Federal Income Tax										
26	Net Taxable Income			$	(167,953)	$	140,998	$	145,940	$	150,882
27	Deduct Missouri Income Tax	@	100.00%		(8,756)		7,351		7,608		7,866
28	Federal Taxable Income			$	(159,197)	$	133,647	$	138,332	$	143,016
29	Federal Income Tax	@	35.00%	$	(55,719)	$	46,777	$	48,416	$	50,056
30	Provision for Missouri Income Tax										
31	Net Taxable Income			$	(167,953)	$	140,998	$	145,940	$	150,882
32	Deduct Federal Income Tax	@	50.00%		(27,860)		23,388		24,208		25,028
33	Missouri Taxable Income			$	(140,093)	$	117,610	$	121,732	$	125,854
34	Missouri Income Tax	@	6.25%	$	(8,756)	$	7,351	$	7,608	$	7,866
35	Summary of Provision For Income Tax										
36	Federal Income Tax			$	(55,719)	$	46,777	$	48,416	$	50,056
37	State Income Tax				(8,756)		7,351		7,608		7,866
38	**Total Current Income Tax**			$	(64,475)	$	54,127	$	56,024	$	57,922

BRUNSWICK

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

Revenue Requirement

			Brunswick					
				8.60% Equity Return		9.10% Equity Return		9.60% Equity Return
Line	(A)			(B)		(C)		(D)
1	Net Original Cost Rate Base	(From Accounting Schedule 2)	$	1,588,991	$	1,588,991	$	1,588,991
2	Rate of Return			7.07%		7.30%		7.53%
3	Net Operating Income Requirement		$	112,342	$	115,996	$	119,651
4	Net Operating Income Available	(From Accounting Schedule 9)		(211,773)		(211,773)		(211,773)
5	Additional Net Operating Income Requirement		$	324,114	$	327,769	$	331,424
6	Income Tax Requirement:	(From Accounting Schedule 11)						
7	Required Current Income Tax		$	52,986	$	55,263	$	57,541
8	Test Year Current Income Tax			(148,962)		(148,962)		(148,962)
9	Additional Current Income Tax Requirement		$	201,948	$	204,225	$	206,503
10	Additional Gross Revenue Requirement Before Allowances		$	526,063	$	531,994	$	537,926
11	Allowance for True-up		$		$	0	$	0
12	**Additional Gross Revenue Requirement**		**$**	**526,063**	**$**	**531,994**	**$**	**537,926**
13	Adjusted Revenue at Current Rates	(From Accounting Schedule 9)	$	189,080	$	189,080	$	189,080
14	Total Gross Revenue Requirement		$	715,143	$	721,074	$	727,006

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

Rate Base

			Brunswick	
Line	Description (A)	Direct Assigned (B)	Corporate Distribution (C)	Total (D)
1	Plant in Service (From Accounting Schedule 3)	$ 2,539,021	$ 54,703	$ 2,593,724
2	Less:			0
3	Accumulated Depreciation Reserve (From Accounting Schedule 5)	686,291	17,888	704,179
4	Accumulated Amortization Reserve		0	0
5	Net Plant in Service	$ 1,852,730	$ 36,816	$ 1,889,546
6	Add:			
7	Cash Working Capital (From Accounting Schedule 8)	$ 12,629	$	$ 12,629
8	Materials and Supplies	4,574	18	4,592
9	Prepayments		3,728	3,728
10	Deferred OPEB Asset		22,444	22,444
11	Other		0	0
12	Other		0	0
13	Other		0	0
14	Total Additions to Net Plant in Service	$ 17,203	$ 26,190	$ 43,393
15	Deduct:			
16	Interest Offset (From Accounting Schedule 8)	$ 9,823	$	$ 9,823
17	Federal Income Tax Offset (From Accounting Schedule 8)	27		27
18	State Income Tax Offset (From Accounting Schedule 8)	437		437
19	Contributions In Aid of Construction:	144,128	0	144,128
20	Customer Advances	155	0	155
21	Customer Deposits		0	0
22	Pre-71 ITC		0	0
23	Deferred Income Taxes		135,137	135,137
24	Accrued Pension Liability		54,240	54,240
25	Other		0	0
26	Other		0	0
27	Other		0	0
28	Total Deductions to Net Plant in Service	$ 154,570	$ 189,378	$ 343,948
29	**Total Rate Base**	**$ 1,715,363**	**$ (126,372)**	**$ 1,588,991**

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

Plant In Service

Brunswick

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
1		Intangible					
2	301	Organization	$	$ 0	P-1	$ 986	$ 986
3	302	Franchise & Consents	1,092	0	P-2	0	1,092
4	303	Miscellaneous Intangible	5,724	0	P-3	1,544	7,268
5		Total Intangible	$ 6,816	$ 0		$ 2,531	$ 9,347
6		Source of Supply					
7	310	Land & Land Rights	$ 11,981	$ 0	P-4	$ 0	$ 11,981
8	311	Structures & Improvements	23,993	0	P-5	0	23,993
9	312	Collecting & Impounding Res		0	P-6	0	0
10	313	Lake, River & Other Intakes		0	P-7	0	0
11	314	Wells & Springs	208,964	0	P-8	0	208,964
12	315	Infiltration Galleries & Tunnels	1,804	0	P-9	0	1,804
13	316	Supply Mains	80,682	0	P-9	0	80,682
14	316	Supply Mains-North Plant		0	P-10	0	0
15	316	Supply Mains-Central Plant		0	P-11	0	0
16	316	Supply Mains-South Plant		0	P-12	0	0
17	316	Supply Mains-Meramec Plant		0	P-13	0	0
18	317	Other Source of Supply Plant		0	P-14	0	0
19		Total Source of Supply	$ 327,424	$ 0		$ 0	$ 327,424
20		Pumping					
21	320	Land & Land Rights	$	$ 0	P-15	$ 0	$ 0
22	321	S & I-Plant	57,343	0	P-16	0	57,343
23	321.1	S & I-Pumps (STL)		0	P-17	0	0
24	321.2	S & I-Boosters		0	P-18	0	0
25	322	Boiler Equipment		0	P-19	0	0
26	323	Other Power Prod. Equip.	1,498	0	P-20	0	1,498
27	324	Steam Pumping Equipment		0	P-21	0	0
28	325.1	Electric Pumping Equipment	108,109	0	P-22	0	108,109
29	325.2	Pumping Equipment-Pre '46		0	P-23	0	0
30	325.3	Pumping Equipment-Post '46		0	P-24	0	0
31	325	Pumping Equipment-Booster		0	P-25	0	0
32	326	Diesel Pumping Equipment		0	P-26	0	0
33	326	Dsl Pump Equip-Stratman		0	P-27	0	0
34	326	Dsl Pump Equip-Central Plant		0	P-28	0	0
35	327	Pump Equip Hydraulic		0	P-29	0	0
36	328	Other Pumping Equipment	19,514	0	P-30	0	19,514
37		Total Pumping	$ 186,464	$ 0		$ 0	$ 186,464
38		Water Treatment Plant					
39	330	Land & Land Rights	$ 1,468	$ 0	P-31	$ 0	$ 1,468
40	331	Structures & Improvements	283,096	0	P-32	0	283,096
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	199,738	0	P-38	0	199,738
47	332	WT Equip-North Plant		0	P-39	0	0
48	332	WT Equip-Central 1 & 2		0	P-40	0	0
49	332	WT Equip-Central 3		0	P-41	0	0

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

Plant In Service

Brunswick

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
50	332	WT Equip-South Plant		0	P-42	0	0
51	332	WT Equip-Meramac		0	P-43	0	0
52	332	Other P/E Hand Equipment		0	P-44	0	0
53	332.4	Equipment Filter Media	73,872	0	P-45	0	73,872
54		Total Water Treatment Plant	$ 558,174	$ 0		$ 0	$ 558,174
55		Transmission & Distribution					
56	340	Land & Land Rights	$ 591	$ 0	P-46	$ 0	$ 591
57	341	Structures & Improvements	26,326	0	P-47	0	26,326
58	341.63	S & I-Spec Cross		0	P-48	0	0
59	342	Distr. Res. & Standpipes	52,904	0	P-49	0	52,904
60	342	Rsvr & Standpipe-Elev	23,952	0	P-50	0	23,952
61	342	Rsvr & Standpipe-Ground		0	P-51	0	0
62	343	T & D Mains (Not Classified)	272,057	0	P-52	0	272,057
63	343.1	T & D Mains - 4" & Less	57,188	0	P-53	0	57,188
64	343.1	T & D Mains AC 4 (STL)		0	P-54	0	0
65	343.1	T & D Mains Galv 1 (STL)		0	P-55	0	0
66	343.2	T & D Mains - 6" to 8"	249,606	0	P-56	(1)	249,605
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	103	103
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	189,899	0	P-71	0	189,899
83	346.1	Meters-Bronze Case	35,520	0	P-72	0	35,520
84	346.2	Meters-Plastic Case		0	P-73	0	0
85	346.3	Meters-Other	14,149	0	P-74	0	14,149
86	346.3	Meters-Remote (ARB's)		0	P-75	0	0
87	347.1	Meter Install	97,006	0	P-76	0	97,006
88	347.2	Meter Install-Other		0	P-77	0	0
89	348	Hydrants	81,124	0	P-78	0	81,124
90	349	Other T&D Plant		0	P-79	0	0
91		Total Transmission & Distribution	$ 1,100,322	$ 0		$ 102	$ 1,100,424

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

Brunswick

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
92		Sewer Plant					
93	351	Structures & Improvements	$	$ 0	P-80	$ 0	$ 0
94	352.1	Collection Sewers Forced		0	P-81	0	0
95	352.2	Collecting Mains		0	P-82	0	0
96	352.2	Collecting Mains Other		0	P-83	0	0
97	353	Service to Customers		0	P-84	0	0
98	363	Electric Pumping Equipment		0	P-85	0	0
99	370.1	Land & Land Rights		0	P-86	0	0
100	372	T&D Equipment		0	P-87	0	0
101	372	T&D Equipment Influent Lift		0	P-88	0	0
102	374	Outfall Sewer Lines		0	P-89	0	0
103		Total Sewer Plant	$ 0	$ 0		$ 0	$ 0
104		General Plant					
105	389	Land & Land Rights	$	$ 0	P-90	$ 0	$ 0
106	390	S&I-Store, Shop & Garage	500	0	P-91	0	500
107	390.1	S & I-Offices	4,270	0	P-92	0	4,270
108	390.1	S & I-Leasehold		0	P-93	0	0
109	390.1	S & I-Leasehold - SCADA		0	P-94	0	0
110	390.3	S&I-Misc	17,571	0	P-95	0	17,571
111	391	Office Furniture and Equipment	2,075	0	P-96	4,101	6,176
112	391.2	Computers & Peripheral Equipment	181	0	P-97	12,604	12,785
113	391.25	Computer Software		0	P-98	33,061	33,061
114	391.26	Computer Software Personal		0	P-99	641	641
115	391.3	Data Handling Equipment	56,046	0	P-100	0	56,046
116	391.3	Other Office Equipment	3,048	0	P-101	77	3,125
117	392.11	Trans Equipment-Lt Duty Trucks	34,091	0	P-102	220	34,311
118	392.12	Trans Equipment-Hvy Duty Trucks		0	P-103	0	0
119	392.2	Trans Equipment-Autos		0	P-104	814	814
120	392.3	Trans Equipment Other		0	P-105	0	0
121	393	Stores Equipment	16,034	0	P-106	0	16,034
122	394	Tools, Shop & Garage Equipment	33,864	0	P-107	90	33,954
123	394	Tools, Shop & Garage Equip Other		0	P-108	0	0
124	395	Laboratory Equipment	25,810	0	P-109	0	25,810
125	395	Laboratory Equipment Other		0	P-110	0	0
126	396	Power Operated Equipment		0	P-111	0	0
127	397	Comm Equipment-Non-Tele		0	P-112	213	213
128	397.2	Comm Equipment-Tele		0	P-113	190	190
129	398	Miscellaneous	141,783	0	P-114	59	141,842
130	399	Other Tangible Property	24,548	0	P-115	0	24,548
131		Total General Plant	$ 359,821	$ 0		$ 52,071	$ 411,892
132		**Total Plant In Service**	**$ 2,539,021**	**$ 0**		**$ 54,703**	**$ 2,593,724**

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

Depreciation Reserve

Brunswick

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
1		Intangible					
2	301	Organization	$	$ 0	R-1	$ 0	$ 0
3	302	Franchise & Consents		0	R-2	0	0
4	303	Miscellaneous Intangible		0	R-3	1,853	1,853
5		Total Intangible	$ 0	$ 0		$ 1,853	$ 1,853
6		Source of Supply					
7	310	Land & Land Rights	$	$ 0	R-4	$ 0	$ 0
8	311	Structures & Improvements	2,883	0	R-5	0	2,883
9	312	Collecting & Impounding Res		0	R-6	0	0
10	313	Lake, River & Other Intakes		0	R-7	0	0
11	314	Wells & Springs	61,115	0	R-8	0	61,115
12	315	Infiltration Galleries & Tunnels		0	R-9	0	0
13	316	Supply Mains	30,332	0	R-9	0	30,332
14	316	Supply Mains-North Plant		0	R-10	0	0
15	316	Supply Mains-Central Plant		0	R-11	0	0
16	316	Supply Mains-South Plant		0	R-12	0	0
17	316	Supply Mains-Meramec Plant		0	R-13	0	0
18	317	Other Source of Supply Plant		0	R-14	0	0
19		Total Source of Supply	$ 94,330	$ 0		$ 0	$ 94,330
20		Pumping					
21	320	Land & Land Rights	$	$ 0	R-15	$ 0	$ 0
22	321	S & I-Plant	4,649	0	R-16	0	4,649
23	321.1	S & I-Pumps (STL)		0	R-17	0	0
24	321.2	S & I-Boosters		0	R-18	0	0
25	322	Boiler Equipment		0	R-19	0	0
26	323	Other Power Prod. Equip.	784	0	R-20	0	784
27	324	Steam Pumping Equipment		0	R-21	0	0
28	325.1	Electric Pumping Equipment	32,409	0	R-22	0	32,409
29	325.2	Pumping Equipment-Pre '46		0	R-23	0	0
30	325.3	Pumping Equipment-Post '46		0	R-24	0	0
31	325	Pumping Equipment-Booster		0	R-25	0	0
32	326	Diesel Pumping Equipment		0	R-26	0	0
33	326	Dsl Pump Equip-Stratman		0	R-27	0	0
34	326	Dsl Pump Equip-Central Plant		0	R-28	0	0
35	327	Pump Equip Hydraulic		0	R-29	0	0
36	328	Other Pumping Equipment	324	0	R-30	0	324
37		Total Pumping	$ 38,166	$ 0		$ 0	$ 38,166
38		Water Treatment Plant					
39	330	Land & Land Rights	$	$ 0	R-31	$ 0	$ 0
40	331	Structures & Improvements	123,917	0	R-32	0	123,917
41	331	S & I - North Plant		0	R-33	0	0
42	331	S & I-Central 1 & 2		0	R-34	0	0
43	331	S & I-Central 3		0	R-35	0	0
44	331	S & I-South Plant		0	R-36	0	0
45	331	S & I-Meramac		0	R-37	0	0
46	332	WT Equip Non-Media	93,696	0	R-38	0	93,696
47	332	WT Equip-North Plant		0	R-39	0	0

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Depreciation Reserve

Brunswick

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
48	332	WT Equip-Central 1 & 2		0	R-40	0	0
49	332	WT Equip-Central 3		0	R-41	0	0
50	332	WT Equip-South Plant		0	R-42	0	0
51	332	WT Equip-Meramac		0	R-43	0	0
52	332	Other P/E Hand Equipment		0	R-44	0	0
53	332.4	Equipment Filter Media		0	R-45	0	0
54		Total Water Treatment Plant	$ 217,613	$ 0		$ 0	$ 217,613
55		Transmission & Distribution					
56	340	Land & Land Rights	$	$ 0	R-46	$ 0	$ 0
57	341	Structures & Improvements	3,575	0	R-47	0	3,575
58	341.63	S & I-Spec Cross		0	R-48	0	0
59	342	Distr. Res. & Standpipes	17,820	0	R-49	0	17,820
60	342	Rsvr & Standpipe-Elev	1,517	0	R-50	0	1,517
61	342	Rsvr & Standpipe-Ground		0	R-51	0	0
62	343	T & D Mains (Not Classified)	165,788	0	R-52	0	165,788
63	343.1	T & D Mains - 4" & Less	1,923	0	R-53	0	1,923
64	343.1	T & D Mains AC 4 (STL)		0	R-54	0	0
65	343.1	T & D Mains Galv 1 (STL)		0	R-55	0	0
66	343.2	T & D Mains - 6" to 8"	4,255	0	R-56	0	4,255
67	343.2	CI-10" & Smaller-1900-1928		0	R-57	0	0
68	343.2	CI-10" & Smaller 1929-1956		0	R-58	0	0
69	343.2	CI-10" & Smaller-1957-1993		0	R-59	0	0
70	343.2	T & D Mains - DI 6-8 (STL)		0	R-60	0	0
71	343.2	T & D Mains - DI 6-10" (TN)		0	R-61	0	0
72	343.2	T & D Mains - PL 6-8" (STL)		0	R-62	0	0
73	343.3	T & D Mains - 10" to 16"		0	R-63	0	0
74	343.3	T & D Mains - 18" & Greater		0	R-64	0	0
75	343.3	CI-12" (STL)		0	R-65	0	0
76	343.3	CI-16" (STL)		0	R-66	0	0
77	343.3	T & D Mains - DI 12 (STL)		0	R-66	0	0
78	343.3	T & D Mains - DI 16 & Greater (STL)		0	R-67	0	0
79	343.3	T & D Mains - LJ 20 (STL)		0	R-68	0	0
80	343.3	T & D Mains - PL 12 (STL)		0	R-69	0	0
81	344	Fire Mains		0	R-70	0	0
82	345	Services	16,763	0	R-71	0	16,763
83	346.1	Meters-Bronze Case	2,354	0	R-72	0	2,354
84	346.2	Meters-Plastic Case		0	R-73	0	0
85	346.3	Meters-Other	15,544	0	R-74	0	15,544
86	346.3	Meters-Remote (ARB's)		0	R-75	0	0
87	347.1	Meter Install	5,177	0	R-76	0	5,177
88	347.2	Meter Install-Other		0	R-77	0	0
89	348	Hydrants	30,516	0	R-78	0	30,516
90	349	Other T&D Plant		0	R-79	0	0
91		Total Transmission & Distribution	$ 265,232	$ 0		$ 0	$ 265,232

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Depreciation Reserve

Brunswick

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
92		Sewer Plant					
93	351.0	Structures & Improvements	$	$ 0	R-80	$ 0	$ 0
94	352.1	Collection Sewers Forced		0	R-81	0	0
95	352.2	Collecting Mains		0	R-82	0	0
96	352.2	Collecting Mains Other		0	R-83	0	0
97	353.0	Service to Customers		0	R-84	0	0
98	363.0	Electric Pumping Equipment		0	R-85	0	0
99	370.1	Land & Land Rights		0	R-86	0	0
100	372	T&D Equipment		0	R-87	0	0
101	372.0	T&D Equipment Influent Lift		0	R-88	0	0
102	374	Outfall Sewer Lines		0	R-89	0	0
103		Total Sewer Plant	$ 0	$ 0		$ 0	$ 0
104		General Plant					
105	389	Land & Land Rights	$	$ 0	R-90	$ 0	$ 0
106	390	S&I-Store, Shop & Garage	27	0	R-91	0	27
107	390.1	S & I-Offices	704	0	R-92	(874)	(170)
108	390.1	S & I-Leasehold		0	R-93	0	0
109	390.1	S & I-Leasehold - SCADA		0	R-94	0	0
110	390.3	S&I-Misc		0	R-95	0	0
111	391	Office Furniture and Equipment	(89)	0	R-96	(120)	(209)
112	391.2	Computers & Peripheral Equipment	6	0	R-97	652	658
113	391.25	Computer Software		0	R-98	15,006	15,006
114	391.26	Computer Software Personal		0	R-99	137	137
115	391.3	Data Handling Equipment	4,880	0	R-100	0	4,880
116	391.3	Other Office Equipment	676	0	R-101	48	724
117	392.11	Trans Equipment-Lt Duty Trucks	17,130	0	R-102	338	17,468
118	392.12	Trans Equipment-Hvy Duty Trucks		0	R-103	0	0
119	392.2	Trans Equipment-Autos		0	R-104	663	663
120	392.3	Trans Equipment Other	12,484	0	R-105	0	12,484
121	393	Stores Equipment	1,022	0	R-106	0	1,022
122	394	Tools, Shop & Garage Equipment	9,290	0	R-107	28	9,318
123	394	Tools, Shop & Garage Equip Other		0	R-108	0	0
124	395	Laboratory Equipment	2,830	0	R-109	0	2,830
125	395	Laboratory Equipment Other		0	R-110	0	0
126	396	Power Operated Equipment		0	R-111	0	0
127	397	Comm Equipment-Non-Tele	(2,120)	0	R-112	62	(2,058)
128	397.2	Comm Equipment-Tele	3,051	0	R-113	77	3,128
129	398	Miscellaneous	17,225	0	R-114	17	17,242
130	399	Other Tangible Property	4,188	0	R-115	0	4,188
131		Total General Plant	$ 71,304	$ 0		$ 16,035	$ 87,339
132		Not Classified	$ (354)	$ 0	R-116	$ 0	(354)
133	**Total Depreciation Reserve**		**$ 686,291**	**$ 0**		**$ 17,888**	**$ 704,179**

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Depreciation Expense

Brunswick

Line	A/C No. (A)	Plant Title (B)	District Specific Plant (Acctg Sch 3) (C)	Depreciation Rate (D)	District Specific Depreciation (E)	Corporate Depreciation Distribution (F)	Total District Depreciation (G)
1		Intangible					
2	301	Organization	$ 0	0.00%	$ 0	$ 0	$ 0
3	302	Franchise & Consents	1,092	0.00%	0	0	0
4	303	Miscellaneous Intangible	5,724	0.00%	0	0	0
5		Total Intangible	$ 6,816		$ 0	$ 0	$ 0
6		Source of Supply					
7	310	Land & Land Rights	$ 11,981	0.00%	$ 0	$ 0	$ 0
8	311	Structures & Improvements	23,993	2.45%	588	0	588
9	312	Collecting & Impounding Res	0	1.25%	0	0	0
10	313	Lake, River & Other Intakes	0	1.77%	0	0	0
11	314	Wells & Springs	208,964	1.67%	3,490	0	3,490
12	315	Infiltration Galleries & Tunnels	1,804	1.67%	30	0	30
13	316	Supply Mains	80,682	1.60%	1,291	0	1,291
14	316	Supply Mains-North Plant	0	1.60%	0	0	0
15	316	Supply Mains-Central Plant	0	1.60%	0	0	0
16	316	Supply Mains-South Plant	0	1.60%	0	0	0
17	316	Supply Mains-Meramec Plant	0	1.60%	0	0	0
18	317	Other Source of Supply Plant	0	4.00%	0	0	0
19		Total Source of Supply	$ 327,424		$ 5,399	$ 0	$ 5,399
20		Pumping					
21	320	Land & Land Rights	$ 0	0.00%	$ 0	$ 0	$ 0
22	321	S & I-Plant	57,343	1.73%	992	0	992
23	321.1	S & I-Pumps (STL)	0	1.73%	0	0	0
24	321.2	S & I-Boosters	0	1.73%	0	0	0
25	322	Boiler Equipment	0	2.00%	0	0	0
26	323	Other Power Prod. Equip.	1,498	2.00%	30	0	30
27	324	Steam Pumping Equipment	0	0.00%	0	0	0
28	325.1	Electric Pumping Equipment	108,109	2.44%	2,638	0	2,638
29	325.2	Pumping Equipment-Pre '46	0	2.44%	0	0	0
30	325.3	Pumping Equipment-Post '46	0	2.44%	0	0	0
31	325	Pumping Equipment-Booster	0	2.44%	0	0	0
32	326	Diesel Pumping Equipment	0	2.44%	0	0	0
33	326	Dsl Pump Equip-Stratman	0	2.44%	0	0	0
34	326	Dsl Pump Equip-Central Plant	0	2.44%	0	0	0
35	327	Pump Equip Hydraulic	0	2.44%	0	0	0
36	328	Other Pumping Equipment	19,514	2.44%	476	0	476
37		Total Pumping	$ 186,464		$ 4,136	$ 0	$ 4,136
38		Water Treatment Plant					
39	330	Land & Land Rights	$ 1,468	0.00%	$ 0	$ 0	$ 0
40	331	Structures & Improvements	283,096	1.63%	4,614	0	4,614
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	199,738	2.78%	5,553	0	5,553
47	332	WT Equip-North Plant	0	2.78%	0	0	0
48	332	WT Equip-Central 1 & 2	0	2.78%	0	0	0
49	332	WT Equip-Central 3	0	2.78%	0	0	0
50	332	WT Equip-South Plant	0	2.78%	0	0	0
51	332	WT Equip-Meramac	0	2.78%	0	0	0
52	332	Other P/E Hand Equipment	0	3.33%	0	0	0
53	332.4	Equipment Filter Media	73,872	2.78%	2,054	0	2,054
54		Total Water Treatment Plant	$ 558,174		$ 12,221	$ 0	$ 12,221

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Depreciation Expense

Brunswick

Line	A/C No. (A)	Plant Title (B)	District Specific Plant (Acctg Sch 3) (C)	Depreciation Rate (D)	District Specific Depreciation (E)	Corporate Depreciation Distribution (F)	Total District Depreciation (G)
55		Transmission & Distribution					
56	340	Land & Land Rights	$ 591	0.00%	$ 0	$ 0	$ 0
57	341	Structures & Improvements	26,326	2.67%	703	0	703
58	341.63	S & I-Spec Cross	0	0.00%	0	0	0
59	342	Distr. Res. & Standpipes	52,904	2.25%	1,190	0	1,190
60	342	Rsvr & Standpipe-Elev	23,952	2.25%	539	0	539
61	342	Rsvr & Standpipe-Ground	0	2.25%	0	0	0
62	343	T & D Mains (Not Classified)	272,057	1.50%	4,081	0	4,081
63	343.1	T & D Mains - 4" & Less	57,188	1.50%	858	0	858
64	343.1	T & D Mains AC 4 (STL)	0	1.50%	0	0	0
65	343.1	T & D Mains Galv 1 (STL)	0	1.50%	0	0	0
66	343.2	T & D Mains - 6" to 8"	249,606	1.50%	3,744	(0)	3,744
67	343.2	CI-10" & Smaller-1900-1928	0	1.50%	0	0	0
68	343.2	CI-10" & Smaller 1929-1956	0	1.50%	0	0	0
69	343.2	CI-10" & Smaller-1957-1993	0	1.50%	0	0	0
70	343.2	T & D Mains - DI 6-8 (STL)	0	1.50%	0	0	0
71	343.2	T & D Mains - DI 6-10" (TN)	0	1.50%	0	0	0
72	343.2	T & D Mains - PL 6-8" (STL)	0	1.50%	0	0	0
73	343.3	T & D Mains - 10" to 16"	0	1.50%	0	2	2
74	343.3	T & D Mains - 18" & Greater	0	1.50%	0	0	0
75	343.3	CI-12" (STL)	0	1.50%	0	0	0
76	343.3	CI-16" (STL)	0	1.50%	0	0	0
77	343.3	T & D Mains - DI 12 (STL)	0	1.50%	0	0	0
78	343.3	T & D Mains - DI 16 & Greater (STL)	0	1.50%	0	0	0
79	343.3	T & D Mains - LJ 20 (STL)	0	1.50%	0	0	0
80	343.3	T & D Mains - PL 12 (STL)	0	1.50%	0	0	0
81	344	Fire Mains	0	1.50%	0	0	0
82	345	Services	189,899	3.08%	5,849	0	5,849
83	346.1	Meters-Bronze Case	35,520	2.43%	863	0	863
84	346.2	Meters-Plastic Case	0	2.43%	0	0	0
85	346.3	Meters-Other	14,149	2.43%	344	0	344
86	346.3	Meters-Remote (ARB's)	0	2.43%	0	0	0
87	347.1	Meter Install	97,006	2.43%	2,357	0	2,357
88	347.2	Meter Install-Other	0	2.43%	0	0	0
89	348	Hydrants	81,124	1.92%	1,558	0	1,558
90	349	Other T&D Plant	0	2.00%	0	0	0
91		Total Transmission & Distribution	$ 1,100,322		$ 22,086	$ 2	$ 22,087
92		Sewer Plant					
93	351.0	Structures & Improvements	$ 0	0.00%	$ 0	$ 0	$ 0
94	352.1	Collection Sewers Forced	0	0.00%	0	0	0
95	352.2	Collecting Mains	0	0.00%	0	0	0
96	352.2	Collecting Mains Other	0	0.00%	0	0	0
97	353.0	Service to Customers	0	0.00%	0	0	0
98	363.0	Electric Pumping Equipment	0	0.00%	0	0	0
99	370.1	Land & Land Rights	0	0.00%	0	0	0
100	372	T&D Equipment	0	0.00%	0	0	0
101	372.0	T&D Equipment Influent Lift	0	0.00%	0	0	0
102	374	Outfall Sewer Lines	0	0.00%	0	0	0
103		Total Sewer Plant	$ 0		$ 0	$ 0	$ 0
104		General Plant					
105	389	Land & Land Rights	$ 0	0.00%	$ 0	$ 0	$ 0
106	390	S&I-Store, Shop & Garage	500	2.40%	12	0	12
107	390.1	S & I-Offices	4,270	2.40%	102	0	102
108	390.1	S & I-Leasehold	0	5.00%	0	0	0

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Depreciation Expense

Brunswick

Line	A/C No. (A)	Plant Title (B)	District Specific Plant (Acctg Sch 3) (C)	Depreciation Rate (D)	District Specific Depreciation (E)	Corporate Depreciation Distribution (F)	Total District Depreciation (G)
109	390.1	S & I-Leasehold - SCADA	0	5.00%	0	0	0
110	390.3	S&I-Misc	17,571	2.40%	422	0	422
111	391	Office Furniture and Equipment	2,075	4.00%	83	164	247
112	391.2	Computers & Peripheral Equipment	181	14.29%	26	1,801	1,827
113	391.25	Computer Software	0	14.29%	0	4,724	4,724
114	391.26	Computer Software Personal	0	14.29%	0	92	92
115	391.3	Data Handling Equipment	56,046	6.67%	3,738	0	3,738
116	391.3	Other Office Equipment	3,048	6.67%	203	5	208
117	392.11	Trans Equipment-Lt Duty Trucks	34,091	0.00%	0	0	0
118	392.12	Trans Equipment-Hvy Duty Trucks	0	8.33%	0	0	0
119	392.2	Trans Equipment-Autos	0	0.00%	0	0	0
120	392.3	Trans Equipment Other	0	0.00%	0	0	0
121	393	Stores Equipment	16,034	2.86%	459	0	459
122	394	Tools, Shop & Garage Equipment	33,864	5.00%	1,693	4	1,698
123	394	Tools, Shop & Garage Equip Other	0	5.00%	0	0	0
124	395	Laboratory Equipment	25,810	4.00%	1,032	0	1,032
125	395	Laboratory Equipment Other	0	4.00%	0	0	0
126	396	Power Operated Equipment	0	6.82%	0	0	0
127	397	Comm Equipment-Non-Tele	0	5.00%	0	11	11
128	397.2	Comm Equipment-Tele	0	6.67%	0	13	13
129	398	Miscellaneous	141,783	5.00%	7,089	3	7,092
130	399	Other Tangible Property	24,548	5.00%	1,227	0	1,227
131		Total General Plant	$ 359,821		$ 16,087	$ 6,817	$ 22,904
132		**Total Depreciation Expense**	$ 2,539,021		$ 59,928	$ 6,819	$ 66,747

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Cash Working Capital

Brunswick

Line	Description (A)	Adjusted Test Year Expenses (B)	Revenue Lag (C)	Expense Lag (D)	Net CWC Lag [(C)-(D)] (E)	Factor [(E)/365] (F)	Cash Working Capital Requirement [(B)x(F)] (G)
1	Operation & Maintenance Expense						
2	Base Payroll	$ 65,601	36.78	13.00	23.78	0.0652	$ 4,277
3	Payroll Withholdings:						
4	FICA - Employee Portion	8,909	36.78	16.19	20.59	0.0564	502
5	Federal Income Taxes Withheld	21,514	36.78	16.19	20.59	0.0564	1,213
6	State Income Taxes Withheld	6,982	36.78	18.19	18.59	0.0509	355
7	401(k)	12,506	36.78	38.82	(2.04)	(0.0056)	(70)
8	EIP	967	36.78	38.82	(2.04)	(0.0056)	(5)
9	Fuel & Power	12,978	36.78	37.20	(0.42)	(0.0012)	(16)
10	Chemicals	7,082	36.78	36.78	0.00	0.0000	0
11	Materials and Supplies	4,672	36.78	36.78	0.00	0.0000	0
12	Purchased Water	0	36.78	42.45	(5.67)	(0.0155)	0
13	Management Fees	148,821	36.78	21.41	15.37	0.0421	6,265
14	Group Insurance	34,574	36.78	(7.50)	44.28	0.1213	4,194
15	OPEB's	5,746	36.78	3.41	33.37	0.0914	525
16	Pensions	16,271	36.78	17.58	19.20	0.0526	856
17	EIP - Employer Match	(219)	36.78	38.82	(2.04)	(0.0056)	1
18	401(k) - Employer Match	4,290	36.78	38.82	(2.04)	(0.0056)	(24)
19	Insurance Other Than Group	23,029	36.78	42.44	(5.66)	(0.0155)	(357)
20	Uncollectible Accounts	2,234	36.78	36.78	0.00	0.0000	0
21	Rents	2,347	36.78	(9.96)	46.74	0.1281	301
22	Cash Vouchers	88,993	36.78	21.41	15.37	0.0421	3,747
23	Total Operation & Maintenance Expense	$ 467,297					$ 21,764
24	Taxes Other Than Income						
25	FICA - Employer Portion	$ 8,909	36.78	16.19	20.59	0.0564	$ 502
26	Federal Unemployment	115	36.78	76.38	(39.60)	(0.1085)	(13)
27	State Unemployment	296	36.78	76.38	(39.60)	(0.1085)	(32)
28	Property Taxes	21,408	36.78	182.50	(145.72)	(0.3992)	(8,546)
29	Franchise Tax	634	36.78	(77.50)	114.28	0.3131	198
30	PSC Assessment	1,564	36.78	(31.63)	68.41	0.1874	293
31	Total Taxes Other Than Income	$ 32,927					$ (7,598
32	Other Expenses						
33	Gross Receipts Tax	6,820	20.35	47.37	(27.02)	(0.0740)	(505
34	Sales Tax	787	0.00	8.12	(8.12)	(0.0222)	(17
35	Missouri Primacy Fees	1,660	20.35	243.50	(223.15)	(0.6114)	(1,015
36	Total Other Expenses	$ 9,266					$ (1,537
37	**Cash Working Capital Before Income Tax and Interest Offsets**						**$ 12,62[illegible]**
38	Interest Expense	$ 49,735	36.78	108.85	(72.07)	(0.1975)	$ (9,82[illegible]
39	Federal Income Tax	$ 45,791	36.78	37.00	(0.22)	(0.0006)	$ (2[illegible]
40	State Income Tax	$ 7,196	36.78	58.95	(22.17)	(0.0607)	$ (43[illegible]

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Income Statement

Brunswick

Line	Description (A)	Test Year End Direct Charges (B)	Adjustment Amount (C)	Adjustment No. (D)	Adjusted Corporate Distribution (E)	Test Year As Adjusted [(B)+(C)+(E)] (F)
1	Operating Revenues:					
2	Residential Revenue	$ 101,255	$ (1,020)	S-1	$ 0	$ 100,235
3	Commercial Revenue	22,672	2,141	S-2	0	24,813
4	Industrial Revenue	542	(19)	S-3	0	523
5	Private Fire	4,764	0	S-4	0	4,764
6	Public Fire	0	0	S-5	0	0
7	Public Authorities	3,743	(61)	S-6	0	3,682
8	Sales For Resale	53,418	1,435	S-7	0	54,853
9	Other Revenue	0	0	S-8	210	210
10	Total Revenues	$ 186,394	$ 2,476		$ 210	$ 189,080
11	Operating Expenses:					
12	Operation & Maintenance:					
13	Source of Supply	12,691	(593)	S-9	1	12,099
14	Pumping	10,733	(1,519)	S-10	(168)	9,046
15	Water Treatment	113,385	(12,808)	S-11	1	100,579
16	Transmission & Distribution	17,968	(1,440)	S-12	0	16,528
17	Customer Accounts	5,678	(1,448)	S-13	4,854	9,084
18	Administrative & General	47,215	60,513	S-14	212,233	319,961
19	Total O & M Expense	$ 207,670	$ 42,705		$ 216,922	$ 467,297
20	Other Operating Expenses:					
21	Depreciation - Plant	44,558	11,912	S-15	6,819	63,289
22	Amortization	0	0	S-16	158	158
23	Taxes Other Than Income	25,534	4,762	S-17	2,631	32,927
24	Total Other Operating Expense	$ 70,092	$ 16,674		$ 9,608	$ 96,375
25	Total Operating Expenses	277,762	59,379		226,530	563,671
26	Net Income Before Income Taxes	$ (91,368)	$ (56,903)		$ (226,320)	$ (374,591)
27	Income Taxes:					
28	Current Income Tax	$ 0	$ (62,773)	S-18	$ (86,189)	$ (148,962)
29	Deferred Income Tax:					
30	Deferred Income Tax Expense	0	33,190	S-19	(47,047)	(13,857)
31	ITC Amortization	0	0	S-20	0	0
32	Total Income Taxes	$ 0	$ (29,583)		$ (133,236)	$ (162,819)
33	**Net Operating Income**	**$ (91,368)**	**$ (27,320)**		**$ (93,084)**	**$ (211,772)**

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Adjustments To Income Statement

Brunswick

Adjmt No.	Description		Adjustment Amount	Total Adjustment
Residential Revenue	S-1			$ (1,020)
1	To Normalize and Annualize Revenues (Grissum)	$	(732)	
2	To Remove Unbilled Revenues (Grissum)		(288)	
3	To Remove ISRS and Property Tax Surcharges (Grissum)		0	
Commercial Revenue	S-2			$ 2,141
1	To Normalize and Annualize Revenues (Grissum)	$	2,134	
2	To Remove Unbilled Revenues (Grissum)		7	
3	To Remove ISRS and Property Tax Surcharges (Grissum)		0	
Industrial Revenue	S-3			$ (19
1	To Normalize and Annualize Revenues (Grissum)	$	0	
2	To Remove Unbilled Revenues (Grissum)		(19)	
Private Fire	S-4			$ 0
1	To Remove Unbilled Revenues (Grissum)		0	
Public Fire	S-5		0	$ (
1	To Remove ISRS and Property Tax Surcharges (Grissum)		0	
Public Authorities	S-6			$ (6
1	To Remove Unbilled Revenues (Grissum)		(61)	
2	To Remove ISRS and Property Tax Surcharges (Grissum)		0	
Sales For Resale	S-7			$ 1,43
1	To Normalize and Annualize Revenues (Grissum)	$	0	
2	To Remove Unbilled Revenues (Grissum)		1,435	
3	To Remove ISRS and Property Tax Surcharges (Grissum)		0	
Other Revenue	S-8			$
1	To Include Compensation for MAWC Services Provided by AWR (Cassidy)		0	
Source of Supply	S-9			$ (5
1	To Annualize Payroll (Hanneken)	$	(640)	
2	To Normalize Overtime Pay (Hanneken)		48	

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Adjustments To Income Statement

Brunswick

Adjmt No.	Description		Adjustment Amount		Total Adjustment
3	To Remove Lobbyist Pay (Hanneken)		0		
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)		0		
5	To Annualize Purchased Water Expense (Grissum)		0		
Pumping	S-10			$	(1,519)
1	To Annualize Payroll (Hanneken)	$	(463)		
2	To Normalize Overtime Pay (Hanneken)		34		
3	To Remove Lobbyist Pay (Hanneken)		0		
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)		0		
5	To Annualize Fuel & Power Expense (Grissum)		(1,091)		
Water Treatment	S-11			$	(12,808)
1	To Annualize Payroll (Hanneken)	$	(10,407)		
2	To Normalize Overtime Pay (Hanneken)		774		
3	To Remove Lobbyist Pay (Hanneken)		0		
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)		0		
5	To Annualize Waste Disposal Expense (Hagemeyer)		0		
6	To Annualize Chemicals Expense (Grissum)		(3,175)		
Transmission & Distribution	S-12			$	(1,440)
1	To Annualize Payroll (Hanneken)	$	(1,555)		
2	To Normalize Overtime Pay (Hanneken)		116		
3	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)		0		
4	To Annualize Main Breaks Expense (Hagemeyer)		0		
Customer Accounts	S-13			$	(1,448)
1	To Annualize Payroll (Hanneken)	$	(328)		
2	To Normalize Overtime Pay (Hanneken)		24		
3	To Annualize Postage Expense (Grissum)		(855)		
4	To Annualize Uncollectibles Expense (Grissum)		(290)		
Administrative & General	S-14			$	60,513
1	To Annualize Payroll (Hanneken)	$	(2,314)		
2	To Normalize Overtime Pay (Hanneken)		172		

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Adjustments To Income Statement

Adjmt No	Description	Brunswick Adjustment Amount	Total Adjustment
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	74	
5	To Remove STEP Costs (Hagemeyer)	0	
6	To Adjust the Allocation of Belleville Labs (Cassidy)	0	
7	To Annualize Insurance Other Than Group (Hagemeyer)	513	
8	To Annualize Other Post Employment Benefits (Hagemeyer)	461	
9	To Annualize Tank Painting Expense (Hagemeyer)	20,040	
10	To Annualize Pension Expense (Hagemeyer)	1,083	
11	To Annualize Transportation Leases (Hagemeyer)	5,963	
12	To Annualize Waste Disposal Expense (Hagemeyer)	0	
13	To Annualize Main Breaks Expense (Hagemeyer)	0	
14	To Normalize Rate Case Expense (Hagemeyer)	0	
15	To Remove Meals, Awards, etc. (Began)	0	
16	To Remove Miscellaneous Expense (Began)	0	
17	To Remove Dues and Donations (Began)	(338)	
18	To Remove Disallowed Promotion Expense (Began)	0	
19	To Remove Disallowed Advertising Expense (Began)	0	
20	To Remove Disallowed Dues, Donations and Memberships (Began)	0	
21	To Remove Disallowed Lobbying Expense (Began)	0	
22	To Annualize Group Insurance Expense (Hanneken)	37,169	
23	To Annualize Incentive Compensation Expense (Hanneken)	(1,667)	
24	To Adjust Allocated External Affairs Expense (Hanneken)	0	
25	To Adjust Allocated Management Fees Expense (Hanneken)	0	
26	To Adjust Allocated Incentive Compensation Expense (Hanneken)	0	
27	To Reduce Capitalized Cost (Hanneken)	0	
28	To Remove Expense Associated with Penalties (Hagemeyer)	0	
29	To Annualize Defined Contribution Pension Expense	(643)	
Depreciation - Plant	S-15		$ 11,912
1	To annualize depreciation expense at Staff's proposed rates (Began)	$ 15,370	

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Adjustments To Income Statement

Brunswick

Adjmt No.	Description		Adjustment Amount	Total Adjustment
2	To adjust depreciation expense related to contributions in aid of construction (Began)		(3,458)	
3	To adjust depreciation related to transportation and power operated equipment (Began)		0	
Amortization	S-16			$ 0
1		$	0	
Taxes Other Than Income	S-17			$ 4,762
1	To Annualize Payroll Taxes (Hanneken)	$	2,648	
2	To Adjust Payroll Tax Related to Incentive Compensation (Hanneken)		(128)	
3	To Remove Payroll Tax Related to Lobbyist (Hanneken)		0	
4	To Adjust Franchise Tax (Began)		0	
5	To Adjust PSC Assessment (Began)		0	
6	To Adjust Property Tax (Began)		2,242	
Current Income Tax	S-18			$ (62,773)
1	To adjust current income tax expense. (Cassidy)	$	(62,773)	
Deferred Income Tax Expense	S-19			$ 33,190
1	To adjust deferred income tax expense. (Cassidy)	$	33,190	
ITC Amortization	S-20			$ 0
1		$	0	
2			0	

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

Income Tax Calculation

Brunswick

Line	Description (A)			Test Year (B)	7.07% Return (C)	7.30% Return (D)	7.53% Return (E)
1	Net Operating Income (Acct. Sch. 1)			$ (211,773)	$ 112,342	$ 115,996	$ 119,651
2	Add:						
3	Current Income Tax			(148,962)	52,986	55,263	57,541
4	Deferred Income Taxes						
5	Deferred Income Tax Expense			(13,857)	(13,857)	(13,857)	(13,857)
6	ITC Amortization			0	0	0	0
7	Net Income Before Income Tax			$ (374,591)	$ 151,471	$ 157,403	$ 163,335
8	Adddition to Net Income Before Income Tax:						
9	Book Depreciation			$ 63,289	$ 63,289	$ 63,289	$ 63,289
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			194	194	194	194
13	Other (Describe)			0	0	0	0
14	Other (Describe)			0	0	0	0
15	Total Additions			$ 63,483	$ 63,483	$ 63,483	$ 63,483
16	Subtractions to Net Income Before Income Tax:						
17	Interest Expense	@	3.13%	$ 49,735	$ 49,735	$ 49,735	$ 49,735
18	Tax Straight Line Depreciation			63,289	63,289	63,289	63,289
19	Tax Depreciation in Excess of Straight Line			(36,096)	(36,096)	(36,096)	(36,096)
20	Cost of Removal			0	0	0	0
21	Other (Describe)			0	0	0	0
22	Other (Describe)			0	0	0	0
23	Total Subtractions			$ 76,928	$ 76,928	$ 76,928	$ 76,928
24	Net Taxable Income			$ (388,036)	$ 138,026	$ 143,958	$ 149,890
25	Provision for Federal Income Tax						
26	Net Taxable Income			$ (388,036)	$ 138,026	$ 143,958	$ 149,890
27	Deduct Missouri Income Tax	@	100.00%	(20,229)	7,196	7,505	7,814
28	Federal Taxable Income			$ (367,807)	$ 130,830	$ 136,453	$ 142,076
29	Federal Income Tax	@	35.00%	$ (128,732)	$ 45,791	$ 47,759	$ 49,727
30	Provision for Missouri Income Tax						
31	Net Taxable Income			$ (388,036)	$ 138,026	$ 143,958	$ 149,890
32	Deduct Federal Income Tax	@	50.00%	(64,366)	22,895	23,879	24,863
33	Missouri Taxable Income			$ (323,670)	$ 115,131	$ 120,079	$ 125,027
34	Missouri Income Tax	@	6.25%	$ (20,229)	$ 7,196	$ 7,505	$ 7,814
35	Summary of Provision For Income Tax						
36	Federal Income Tax			$ (128,732)	$ 45,791	$ 47,759	$ 49,727
37	State Income Tax			(20,229)	7,196	7,505	7,814
38	**Total Current Income Tax**			**$ (148,962)**	**$ 52,986**	**$ 55,263**	**$ 57,541**