

JEFFERSON CITY

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)	Jefferson City		
		8.60% Equity Return (B)	9.10% Equity Return (C)	9.60% Equity Return (D)
1	Net Original Cost Rate Base (From Accounting Schedule 2)	\$ 14,286,704	\$ 14,286,704	\$ 14,286,704
2	Rate of Return	7.07%	7.30%	7.53%
3	Net Operating Income Requirement	\$ 1,010,070	\$ 1,042,929	\$ 1,075,789
4	Net Operating Income Available (From Accounting Schedule 9)	312,552	312,552	312,552
5	Additional Net Operating Income Requirement	\$ 697,518	\$ 730,377	\$ 763,236
6	Income Tax Requirement: (From Accounting Schedule 11)			
7	Required Current Income Tax	\$ 329,248	\$ 349,722	\$ 370,196
8	Test Year Current Income Tax	(105,359)	(105,359)	(105,359)
9	Additional Current Income Tax Requirement	\$ 434,607	\$ 455,081	\$ 475,555
10	Additional Gross Revenue Requirement Before Allowances	\$ 1,132,125	\$ 1,185,458	\$ 1,238,792
11	Allowance for True-up	\$ 0	\$ 0	\$ 0
12	Additional Gross Revenue Requirement	\$ 1,132,125	\$ 1,185,458	\$ 1,238,792
13	Adjusted Revenue at Current Rates (From Accounting Schedule 9)	\$ 4,155,777	\$ 4,155,777	\$ 4,155,777
14	Total Gross Revenue Requirement	\$ 5,287,902	\$ 5,341,235	\$ 5,394,569

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

Rate Base

Line	Description (A)	Jefferson City		
		Direct Assigned (B)	Corporate Distribution (C)	Total (D)
1	Plant in Service (From Accounting Schedule 3)	\$ 23,043,614	\$ 323,740	\$ 23,367,354
2	Less:			0
3	Accumulated Depreciation Reserve (From Accounting Schedule 5)	4,913,776	105,861	5,019,637
4	Accumulated Amortization Reserve		0	0
5	Net Plant in Service	\$ 18,129,838	\$ 217,879	\$ 18,347,717
6	Add:			
7	Cash Working Capital (From Accounting Schedule 8)	\$ 28,867	\$	\$ 28,867
8	Materials and Supplies	177,087	782	177,869
9	Prepayments		22,064	22,064
10	Deferred OPEB Asset		0	0
11	Other		0	0
12	Other		0	0
13	Other		0	0
14	Total Additions to Net Plant in Service	\$ 205,954	\$ 22,846	\$ 228,800
15	Deduct:			
16	Interest Offset (From Accounting Schedule 8)	\$ 86,305	\$	\$ 86,305
17	Federal Income Tax Offset (From Accounting Schedule 8)	(1,110)		(1,110)
18	State Income Tax Offset (From Accounting Schedule 8)	2,517		2,517
19	Contributions In Aid of Construction:	2,201,595	0	2,201,595
20	Customer Advances	287,514	839	288,353
21	Customer Deposits		0	0
22	Pre-71 ITC		0	0
23	Deferred Income Taxes		1,391,156	1,391,156
24	Accrued Pension Liability		320,998	320,998
25	Other		0	0
26	Other		0	0
27	Other		0	0
28	Total Deductions to Net Plant in Service	\$ 2,576,821	\$ 1,712,992	\$ 4,289,813
29	Total Rate Base	\$ 15,758,971	\$ (1,472,267)	\$ 14,286,704

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Plant In Service

Jefferson City							
Line	A/C No.	Plant Title	Balance 5/31/07	Adjustments		Corporate Distribution	As Adjusted (C)+(D)+(F)
				Amount	No.		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1		Intangible					
2	301	Organization	\$ 772	\$ 0	P-1	\$ 5,837	\$ 6,609
3	302	Franchise & Consents		0	P-2	0	0
4	303	Miscellaneous Intangible		0	P-3	9,139	9,139
5		Total Intangible	\$ 772	\$ 0		\$ 14,976	\$ 15,748
6		Source of Supply					
7	310	Land & Land Rights	\$	\$ 0	P-4	\$ 0	\$ 0
8	311	Structures & Improvements	27,006	0	P-5	0	27,006
9	312	Collecting & Impounding Res		0	P-6	0	0
10	313	Lake, River & Other Intakes	388,419	0	P-7	0	388,419
11	314	Wells & Springs		0	P-8	0	0
12	315	Infiltration Galleries & Tunnels		0	P-9	0	0
13	316	Supply Mains		0	P-9	0	0
14	316	Supply Mains-North Plant		0	P-10	0	0
15	316	Supply Mains-Central Plant		0	P-11	0	0
16	316	Supply Mains-South Plant		0	P-12	0	0
17	316	Supply Mains-Meramec Plant		0	P-13	0	0
18	317	Other Source of Supply Plant		0	P-14	0	0
19		Total Source of Supply	\$ 415,425	\$ 0		\$ 0	\$ 415,425
20		Pumping					
21	320	Land & Land Rights	\$ 944	\$ 0	P-15	\$ 0	\$ 944
22	321	S & I-Plant	612,421	0	P-16	0	612,421
23	321.1	S & I-Pumps (STL)		0	P-17	0	0
24	321.2	S & I-Boosters		0	P-18	0	0
25	322	Boiler Equipment		0	P-19	0	0
26	323	Other Power Prod. Equip.		0	P-20	0	0
27	324	Steam Pumping Equipment		0	P-21	0	0
28	325.1	Electric Pumping Equipment	1,499,202	0	P-22	0	1,499,202
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	(354)	0	P-29	0	(354)
36	328	Other Pumping Equipment	28,564	0	P-30	0	28,564
37		Total Pumping	\$ 2,140,777	\$ 0		\$ 0	\$ 2,140,777
38		Water Treatment Plant					
39	330	Land & Land Rights	\$ 70,255	\$ 0	P-31	\$ 0	\$ 70,255
40	331	Structures & Improvements	2,260,181	0	P-32	0	2,260,181
41	331	S & I - North Plant		0	P-33	0	0
42	331	S & I-Central 1 & 2		0	P-34	0	0
43	331	S & I-Central 3		0	P-35	0	0
44	331	S & I-South Plant		0	P-36	0	0
45	331	S & I-Meramac		0	P-37	0	0
46	332	WT Equip Non-Media	2,962,711	0	P-38	0	2,962,711
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

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Plant In Service

Jefferson City							
Line	A/C No.	Plant Title	Balance 5/31/07	Adjustments		Corporate Distribution	As Adjusted (C)+(D)+(F)
				Amount	No.		
	(A)	(B)	(C)	(D)	(E)	(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		0	P-45	0	0
54		Total Water Treatment Plant	\$ 5,293,147	\$ 0		\$ 0	\$ 5,293,147
55		Transmission & Distribution					
56	340	Land & Land Rights	\$ 45,514	\$ 0	P-46	\$ 0	\$ 45,514
57	341	Structures & Improvements	47,953	0	P-47	0	47,953
58	341.63	S & I-Spec Cross		0	P-48	0	0
59	342	Distr. Res. & Standpipes	44,535	0	P-49	0	44,535
60	342	Rsvr & Standpipe-Elev	357	0	P-50	0	357
61	342	Rsvr & Standpipe-Ground	989,901	0	P-51	0	989,901
62	343	T & D Mains (Not Classified)	6,061,578	0	P-52	0	6,061,578
63	343.1	T & D Mains - 4" & Less	53,232	0	P-53	0	53,232
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"	1,408,508	0	P-56	(7)	1,408,501
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"	2,644,812	0	P-63	608	2,645,420
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	362,710	0	P-71	0	362,710
83	346.1	Meters-Bronze Case	3,594	0	P-72	0	3,594
84	346.2	Meters-Plastic Case		0	P-73	0	0
85	346.3	Meters-Other	803,988	0	P-74	0	803,988
86	346.3	Meters-Remote (ARB's)		0	P-75	0	0
87	347.1	Meter Install	341,813	0	P-76	0	341,813
88	347.2	Meter Install-Other		0	P-77	0	0
89	348	Hydrants	1,017,571	0	P-78	0	1,017,571
90	349	Other T&D Plant		0	P-79	0	0
91		Total Transmission & Distribution	\$ 13,826,066	\$ 0		\$ 602	\$ 13,826,668

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Plant In Service

Jefferson City

Line	A/C No.	Plant Title	Balance 5/31/07	Adjustments		Corporate Distribution	As Adjusted (C)+(D)+(F)
				Amount	No.		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
92		Sewer Plant					
93	351	Structures & Improvements	\$ 0	\$ 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	\$ 7,181	\$ 0	P-90	\$ 0	\$ 7,181
106	390	S&I-Store, Shop & Garage		0	P-91	0	0
107	390.1	S & I-Offices	234,868	0	P-92	0	234,868
108	390.1	S & I-Leasehold		0	P-93	0	0
109	390.1	S & I-Leasehold - SCADA		0	P-94	0	0
110	390.3	S&I-Misc		0	P-95	0	0
111	391	Office Furniture and Equipment	31,964	0	P-96	24,268	56,232
112	391.2	Computers & Peripheral Equipment	241,760	0	P-97	74,593	316,353
113	391.25	Computer Software		0	P-98	195,657	195,657
114	391.26	Computer Software Personal		0	P-99	3,795	3,795
115	391.3	Data Handling Equipment		0	P-100	0	0
116	391.3	Other Office Equipment		0	P-101	457	457
117	392.11	Trans Equipment-Lt Duty Trucks	76,771	0	P-102	1,305	78,076
118	392.12	Trans Equipment-Hvy Duty Trucks		0	P-103	0	0
119	392.2	Trans Equipment-Autos	20,483	0	P-104	4,820	25,303
120	392.3	Trans Equipment Other		0	P-105	0	0
121	393	Stores Equipment	1,524	0	P-106	0	1,524
122	394	Tools, Shop & Garage Equipment	180,460	0	P-107	533	180,993
123	394	Tools, Shop & Garage Equip Other		0	P-108	0	0
124	395	Laboratory Equipment	53,557	0	P-109	0	53,557
125	395	Laboratory Equipment Other		0	P-110	0	0
126	396	Power Operated Equipment	117,681	0	P-111	0	117,681
127	397	Comm Equipment-Non-Tele	61,783	0	P-112	1,259	63,042
128	397.2	Comm Equipment-Tele		0	P-113	1,127	1,127
129	398	Miscellaneous	339,395	0	P-114	349	339,744
130	399	Other Tangible Property		0	P-115	0	0
131		Total General Plant	\$ 1,367,427	\$ 0		\$ 308,162	\$ 1,675,589
132		Total Plant In Service	\$ 23,043,614	\$ 0		\$ 323,740	\$ 23,367,354

Missouri-American Water Company
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Depreciation Reserve

Jefferson City

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments		Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
				Amount (D)	No. (E)		
1		Intangible					
2	301	Organization	\$	\$ 0	R-1	\$ 0	\$ 0
3	302	Franchise & Consents		0	R-2	0	0
4	303	Miscellaneous Intangible		0	R-3	10,966	10,966
5		Total Intangible	\$ 0	\$ 0		\$ 10,966	\$ 10,966
6		Source of Supply					
7	310	Land & Land Rights	\$	\$ 0	R-4	\$ 0	\$ 0
8	311	Structures & Improvements	2,774	0	R-5	0	2,774
9	312	Collecting & Impounding Res		0	R-6	0	0
10	313	Lake, River & Other Intakes	48,342	0	R-7	0	48,342
11	314	Wells & Springs		0	R-8	0	0
12	315	Infiltration Galleries & Tunnels		0	R-9	0	0
13	316	Supply Mains		0	R-9	0	0
14	316	Supply Mains-North Plant		0	R-10	0	0
15	316	Supply Mains-Central Plant		0	R-11	0	0
16	316	Supply Mains-South Plant		0	R-12	0	0
17	316	Supply Mains-Meramec Plant		0	R-13	0	0
18	317	Other Source of Supply Plant		0	R-14	0	0
19		Total Source of Supply	\$ 51,116	\$ 0		\$ 0	\$ 51,116
20		Pumping					
21	320	Land & Land Rights	\$	\$ 0	R-15	\$ 0	\$ 0
22	321	S & I-Plant	74,293	0	R-16	0	74,293
23	321.1	S & I-Pumps (STL)		0	R-17	0	0
24	321.2	S & I-Boosters		0	R-18	0	0
25	322	Boiler Equipment		0	R-19	0	0
26	323	Other Power Prod. Equip.		0	R-20	0	0
27	324	Steam Pumping Equipment		0	R-21	0	0
28	325.1	Electric Pumping Equipment	339,086	0	R-22	0	339,086
29	325.2	Pumping Equipment-Pre '46		0	R-23	0	0
30	325.3	Pumping Equipment-Post '46		0	R-24	0	0
31	325	Pumping Equipment-Booster		0	R-25	0	0
32	326	Diesel Pumping Equipment		0	R-26	0	0
33	326	Dsl Pump Equip-Stratman		0	R-27	0	0
34	326	Dsl Pump Equip-Central Plant		0	R-28	0	0
35	327	Pump Equip Hydraulic		0	R-29	0	0
36	328	Other Pumping Equipment		0	R-30	0	0
37		Total Pumping	\$ 413,379	\$ 0		\$ 0	\$ 413,379
38		Water Treatment Plant					
39	330	Land & Land Rights	\$	\$ 0	R-31	\$ 0	\$ 0
40	331	Structures & Improvements	367,787	0	R-32	0	367,787
41	331	S & I - North Plant		0	R-33	0	0
42	331	S & I-Central 1 & 2		0	R-34	0	0
43	331	S & I-Central 3		0	R-35	0	0
44	331	S & I-South Plant		0	R-36	0	0
45	331	S & I-Meramac		0	R-37	0	0
46	332	WT Equip Non-Media	1,219,203	0	R-38	0	1,219,203
47	332	WT Equip-North Plant		0	R-39	0	0

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Depreciation Reserve

Jefferson City							
Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments		Corporate Distribution (F)	As Adjusted (C)+(E)-(F) (G)
				Amount (D)	No. (E)		
48	332	WT Equip-Central 1 & 2		0	R-40	0	0
49	332	WT Equip-Central 3		0	R-41	0	0
50	332	WT Equip-South Plant		0	R-42	0	0
51	332	WT Equip-Meramac		0	R-43	0	0
52	332	Other P/E Hand Equipment		0	R-44	0	0
53	332.4	Equipment Filter Media	9,153	0	R-45	0	9,153
54		Total Water Treatment Plant	\$ 1,596,143	\$ 0		\$ 0	\$ 1,596,143
55		Transmission & Distribution					
56	340	Land & Land Rights	\$	\$ 0	R-46	\$ 0	\$ 0
57	341	Structures & Improvements	6,460	0	R-47	0	6,460
58	341.63	S & I-Spec Cross		0	R-48	0	0
59	342	Distr. Res. & Standpipes	130	0	R-49	0	130
60	342	Rsvr & Standpipe-Elev	1	0	R-50	0	1
61	342	Rsvr & Standpipe-Ground	45,810	0	R-51	0	45,810
62	343	T & D Mains (Not Classified)	1,671,317	0	R-52	0	1,671,317
63	343.1	T & D Mains - 4" & Less	1,352	0	R-53	0	1,352
64	343.1	T & D Mains AC 4 (STL)		0	R-54	0	0
65	343.1	T & D Mains Galv 1 (STL)		0	R-55	0	0
66	343.2	T & D Mains - 6" to 8"	17,638	0	R-56	0	17,638
67	343.2	CI-10" & Smaller-1900-1928		0	R-57	0	0
68	343.2	CI-10" & Smaller 1929-1956		0	R-58	0	0
69	343.2	CI-10" & Smaller-1957-1993		0	R-59	0	0
70	343.2	T & D Mains - DI 6-8 (STL)		0	R-60	0	0
71	343.2	T & D Mains - DI 6-10" (TN)		0	R-61	0	0
72	343.2	T & D Mains - PL 6-8" (STL)		0	R-62	0	0
73	343.3	T & D Mains - 10" to 16"	52,111	0	R-63	0	52,111
74	343.3	T & D Mains - 18" & Greater		0	R-64	0	0
75	343.3	CI-12" (STL)		0	R-65	0	0
76	343.3	CI-16" (STL)		0	R-66	0	0
77	343.3	T & D Mains - DI 12 (STL)		0	R-66	0	0
78	343.3	T & D Mains - DI 16 & Greater (STL)		0	R-67	0	0
79	343.3	T & D Mains - LJ 20 (STL)		0	R-68	0	0
80	343.3	T & D Mains - PL 12 (STL)		0	R-69	0	0
81	344	Fire Mains		0	R-70	0	0
82	345	Services	26,654	0	R-71	0	26,654
83	346.1	Meters-Bronze Case	7	0	R-72	0	7
84	346.2	Meters-Plastic Case		0	R-73	0	0
85	346.3	Meters-Other	136,413	0	R-74	0	136,413
86	346.3	Meters-Remote (ARB's)		0	R-75	0	0
87	347.1	Meter Install	5,737	0	R-76	0	5,737
88	347.2	Meter Install-Other		0	R-77	0	0
89	348	Hydrants	333,328	0	R-78	0	333,328
90	349	Other T&D Plant		0	R-79	0	0
91		Total Transmission & Distribution	\$ 2,296,958	\$ 0		\$ 0	\$ 2,296,958

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Depreciation Reserve

Jefferson City

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments (D) (E)		Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
				Amount	No.		
92		Sewer Plant					
93	351.0	Structures & Improvements	\$	\$ 0	R-80	\$ 0	\$ 0
94	352.1	Collection Sewers Forced		0	R-81	0	0
95	352.2	Collecting Mains		0	R-82	0	0
96	352.2	Collecting Mains Other		0	R-83	0	0
97	353.0	Service to Customers		0	R-84	0	0
98	363.0	Electric Pumping Equipment		0	R-85	0	0
99	370.1	Land & Land Rights		0	R-86	0	0
100	372	T&D Equipment		0	R-87	0	0
101	372.0	T&D Equipment Influent Lift		0	R-88	0	0
102	374	Outfall Sewer Lines		0	R-89	0	0
103		Total Sewer Plant	\$ 0	\$ 0		\$ 0	\$ 0
104		General Plant					
105	389	Land & Land Rights	\$	\$ 0	R-90	\$ 0	\$ 0
106	390	S&I-Store, Shop & Garage		0	R-91	0	0
107	390.1	S & I-Offices	104,314	0	R-92	(5,170)	99,144
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	92,608	0	R-96	(709)	91,899
112	391.2	Computers & Peripheral Equipment	(44,041)	0	R-97	3,857	(40,184)
113	391.25	Computer Software		0	R-98	88,806	88,806
114	391.26	Computer Software Personal		0	R-99	810	810
115	391.3	Data Handling Equipment		0	R-100	0	0
116	391.3	Other Office Equipment		0	R-101	287	287
117	392.11	Trans Equipment-Lt Duty Trucks	61,367	0	R-102	2,000	63,367
118	392.12	Trans Equipment-Hvy Duty Trucks		0	R-103	0	0
119	392.2	Trans Equipment-Autos	17,645	0	R-104	3,924	21,569
120	392.3	Trans Equipment Other		0	R-105	0	0
121	393	Stores Equipment	615	0	R-106	0	615
122	394	Tools, Shop & Garage Equipment	103,104	0	R-107	168	103,272
123	394	Tools, Shop & Garage Equip Other		0	R-108	0	0
124	395	Laboratory Equipment	16,026	0	R-109	0	16,026
125	395	Laboratory Equipment Other		0	R-110	0	0
126	396	Power Operated Equipment	141,349	0	R-111	0	141,349
127	397	Comm Equipment-Non-Tele	40,639	0	R-112	366	41,005
128	397.2	Comm Equipment-Tele		0	R-113	455	455
129	398	Miscellaneous	20,272	0	R-114	100	20,372
130	399	Other Tangible Property		0	R-115	0	0
131		Total General Plant	\$ 553,898	\$ 0		\$ 94,895	\$ 648,793
132		Not Classified	2,282	0	R-116	0	2,282
133		Total Depreciation Reserve	\$ 4,913,776	\$ 0		\$ 185,861	\$ 5,019,637

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

Depreciation Expense

Jefferson City

Line	A/C No.	Plant Title	District Specific Plant (Among Sch 3)	Depreciation Rate	District Specific Depreciation	Corporate Depreciation Distribution	Total District Depreciation
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1		Intangible					
2	301	Organization	\$ 772	0.00%	\$ 0	\$ 0	\$ 0
3	302	Franchise & Consents	0	0.00%	0	0	0
4	303	Miscellaneous Intangible	0	0.00%	0	0	0
5		Total Intangible	\$ 772		\$ 0	\$ 0	\$ 0
6		Source of Supply					
7	310	Land & Land Rights	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
8	311	Structures & Improvements	27,006	2.45%	662	0	662
9	312	Collecting & Impounding Res	0	1.25%	0	0	0
10	313	Lake, River & Other Intakes	388,419	1.77%	6,875	0	6,875
11	314	Wells & Springs	0	1.67%	0	0	0
12	315	Infiltration Galleries & Tunnels	0	1.67%	0	0	0
13	316	Supply Mains	0	1.60%	0	0	0
14	316	Supply Mains-North Plant	0	1.60%	0	0	0
15	316	Supply Mains-Central Plant	0	1.60%	0	0	0
16	316	Supply Mains-South Plant	0	1.60%	0	0	0
17	316	Supply Mains-Meramec Plant	0	1.60%	0	0	0
18	317	Other Source of Supply Plant	0	4.00%	0	0	0
19		Total Source of Supply	\$ 415,425		\$ 7,537	\$ 0	\$ 7,537
20		Pumping					
21	320	Land & Land Rights	\$ 944	0.00%	\$ 0	\$ 0	\$ 0
22	321	S & I-Plant	612,421	1.73%	10,595	0	10,595
23	321.1	S & I-Pumps (STL)	0	1.73%	0	0	0
24	321.2	S & I-Boosters	0	1.73%	0	0	0
25	322	Boiler Equipment	0	2.00%	0	0	0
26	323	Other Power Prod. Equip.	0	2.00%	0	0	0
27	324	Steam Pumping Equipment	0	0.00%	0	0	0
28	325.1	Electric Pumping Equipment	1,499,202	2.44%	36,581	0	36,581
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	(354)	2.44%	(9)	0	(9)
36	328	Other Pumping Equipment	28,564	2.44%	697	0	697
37		Total Pumping	\$ 2,140,777		\$ 47,864	\$ 0	\$ 47,864
38		Water Treatment Plant					
39	330	Land & Land Rights	\$ 70,255	0.00%	\$ 0	\$ 0	\$ 0
40	331	Structures & Improvements	2,260,181	1.63%	36,841	0	36,841
41	331	S & I - North Plant	0	1.63%	0	0	0
42	331	S & I-Central 1 & 2	0	1.63%	0	0	0
43	331	S & I-Central 3	0	1.63%	0	0	0
44	331	S & I-South Plant	0	1.63%	0	0	0
45	331	S & I-Meramac	0	1.63%	0	0	0
46	332	WT Equip Non-Media	2,962,711	2.78%	82,363	0	82,363
47	332	WT Equip-North Plant	0	2.78%	0	0	0
48	332	WT Equip-Central 1 & 2	0	2.78%	0	0	0
49	332	WT Equip-Central 3	0	2.78%	0	0	0
50	332	WT Equip-South Plant	0	2.78%	0	0	0
51	332	WT Equip-Meramac	0	2.78%	0	0	0
52	332	Other P/E Hand Equipment	0	3.33%	0	0	0
53	332.4	Equipment Filter Media	0	2.78%	0	0	0
54		Total Water Treatment Plant	\$ 5,293,147		\$ 119,204	\$ 0	\$ 119,204

Missouri-American Water Company

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Depreciation Expense

Line	Jefferson City		District Specific Plant (Acq. Sub 3)	Depreciation Rate	Jefferson City		
	A/C No.	Plant Title			District Specific Depreciation	Corporate Depreciation Distribution	Total District Depreciation
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
55		Transmission & Distribution					
56	340	Land & Land Rights	\$ 45,514	0.00%	\$ 0	\$ 0	\$ 0
57	341	Structures & Improvements	47,953	2.67%	1,280	0	1,280
58	341.63	S & I-Spec Cross	0	0.00%	0	0	0
59	342	Distr. Res. & Standpipes	44,535	2.25%	1,002	0	1,002
60	342	Rsvr & Standpipe-Elev	357	2.25%	8	0	8
61	342	Rsvr & Standpipe-Ground	989,901	2.25%	22,273	0	22,273
62	343	T & D Mains (Not Classified)	6,061,578	1.50%	90,924	0	90,924
63	343.1	T & D Mains - 4" & Less	53,232	1.50%	798	0	798
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"	1,408,508	1.50%	21,128	(0)	21,128
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"	2,644,812	1.50%	39,672	9	39,681
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	362,710	3.08%	11,171	0	11,171
83	346.1	Meters-Bronze Case	3,594	2.43%	87	0	87
84	346.2	Meters-Plastic Case	0	2.43%	0	0	0
85	346.3	Meters-Other	803,988	2.43%	19,537	0	19,537
86	346.3	Meters-Remote (ARB's)	0	2.43%	0	0	0
87	347.1	Meter Install	341,813	2.43%	8,306	0	8,306
88	347.2	Meter Install-Other	0	2.43%	0	0	0
89	348	Hydrants	1,017,571	1.92%	19,537	0	19,537
90	349	Other T&D Plant	0	2.00%	0	0	0
91		Total Transmission & Distribution	\$ 13,826,066		\$ 235,724	\$ 9	\$ 235,733
92		Sewer Plant					
93	351.0	Structures & Improvements	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
94	352.1	Collection Sewers Forced	0	0.00%	0	0	0
95	352.2	Collecting Mains	0	0.00%	0	0	0
96	352.2	Collecting Mains Other	0	0.00%	0	0	0
97	353.0	Service to Customers	0	0.00%	0	0	0
98	363.0	Electric Pumping Equipment	0	0.00%	0	0	0
99	370.1	Land & Land Rights	0	0.00%	0	0	0
100	372	T&D Equipment	0	0.00%	0	0	0
101	372.0	T&D Equipment Influent Lift	0	0.00%	0	0	0
102	374	Outfall Sewer Lines	0	0.00%	0	0	0
103		Total Sewer Plant	\$ 0		\$ 0	\$ 0	\$ 0
104		General Plant					
105	389	Land & Land Rights	\$ 7,181	0.00%	\$ 0	\$ 0	\$ 0
106	390	S&I-Store, Shop & Garage	0	2.40%	0	0	0
107	390.1	S & I-Offices	234,868	2.40%	5,637	0	5,637
108	390.1	S & I-Leasehold	0	5.00%	0	0	0

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Depreciation Expense

Jefferson City

Line	A/C No.	Plant Title	District Specific Plant (Aging Sch 2)	Depreciation Rate	District Specific Depreciation	Corporate Depreciation Distribution	Total District Depreciation
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
109	390.1	S & I-Leasehold - SCADA	0	5.00%	0	0	0
110	390.3	S&I-Misc	0	2.40%	0	0	0
111	391	Office Furniture and Equipment	31,964	4.00%	1,279	971	2,249
112	391.2	Computers & Peripheral Equipment	241,760	14.29%	34,548	10,659	45,207
113	391.25	Computer Software	0	14.29%	0	27,959	27,959
114	391.26	Computer Software Personal	0	14.29%	0	542	542
115	391.3	Data Handling Equipment	0	6.67%	0	0	0
116	391.3	Other Office Equipment	0	6.67%	0	31	31
117	392.11	Trans Equipment-Lt Duty Trucks	76,771	0.00%	0	0	0
118	392.12	Trans Equipment-Hvy Duty Trucks	0	8.33%	0	0	0
119	392.2	Trans Equipment-Autos	20,483	0.00%	0	0	0
120	392.3	Trans Equipment Other	0	0.00%	0	0	0
121	393	Stores Equipment	1,524	2.86%	44	0	44
122	394	Tools, Shop & Garage Equipment	180,460	5.00%	9,023	27	9,050
123	394	Tools, Shop & Garage Equip Other	0	5.00%	0	0	0
124	395	Laboratory Equipment	53,557	4.00%	2,142	0	2,142
125	395	Laboratory Equipment Other	0	4.00%	0	0	0
126	396	Power Operated Equipment	117,681	6.82%	8,026	0	8,026
127	397	Comm Equipment-Non-Tele	61,783	5.00%	3,089	63	3,152
128	397.2	Comm Equipment-Tele	0	6.67%	0	75	75
129	398	Miscellaneous	339,395	5.00%	16,970	17	16,987
130	399	Other Tangible Property	0	5.00%	0	0	0
131		Total General Plant	\$ 1,367,427		\$ 80,757	\$ 40,345	\$ 121,101
132		Total Depreciation Expense	\$ 23,043,614		\$ 491,085	\$ 40,344	\$ 531,439

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Cash Working Capital

Jefferson City

Line	Description (A)	Adjusted Test Year Expenses (B)	Revenue Lag (C)	Expense Lag (D)	Net CWC Lag (E) (C)-(D)	Factor (F) (D)/(E)	Cash Working Capital Requirement (G) #(B)/(F)
1	Operation & Maintenance Expense						
2	Base Payroll	\$ 383,995	38.41	13.00	25.41	0.0696	\$ 26,726
3	Payroll Withholdings:						
4	FICA - Employee Portion	59,678	38.41	16.19	22.22	0.0609	3,634
5	Federal Income Taxes Withheld	125,933	38.41	16.19	22.22	0.0609	7,669
6	State Income Taxes Withheld	40,872	38.41	18.19	20.22	0.0554	2,264
7	401(k)	73,205	38.41	38.82	(0.41)	(0.0011)	(81)
8	EIP	5,661	38.41	38.82	(0.41)	(0.0011)	(6)
9	Fuel & Power	206,553	38.41	37.20	1.21	0.0033	682
10	Chemicals	301,251	38.41	38.41	0.00	0.0000	0
11	Materials and Supplies	133,711	38.41	38.41	0.00	0.0000	0
12	Purchased Water	1,830	38.41	42.45	(4.04)	(0.0111)	(20)
13	Management Fees	785,102	38.41	21.41	17.00	0.0466	36,586
14	Group Insurance	189,055	38.41	(7.50)	45.91	0.1258	23,783
15	OPEB's	34,004	38.41	3.41	35.00	0.0959	3,261
16	Pensions	96,009	38.41	17.58	20.83	0.0571	5,482
17	EIP - Employer Match	(1,280)	38.41	38.82	(0.41)	(0.0011)	1
18	401(k) - Employer Match	13,963	38.41	38.82	(0.41)	(0.0011)	(15)
19	Insurance Other Than Group	136,288	38.41	42.44	(4.03)	(0.0110)	(1,499)
20	Uncollectible Accounts	90,620	38.41	38.41	0.00	0.0000	0
21	Rents	6,635	38.41	(9.96)	48.37	0.1325	879
22	Cash Vouchers	417,429	38.41	21.41	17.00	0.0466	19,452
23	Total Operation & Maintenance Expense	\$ 3,100,515					\$ 128,798
24	Taxes Other Than Income						
25	FICA - Employer Portion	59,678	38.41	16.19	22.22	0.0609	\$ 3,634
26	Federal Unemployment	876	38.41	76.38	(37.97)	(0.1040)	(91)
27	State Unemployment	2,234	38.41	76.38	(37.97)	(0.1040)	(232)
28	Property Taxes	237,110	38.41	182.50	(144.09)	(0.3948)	(93,611)
29	Franchise Tax	6,155	38.41	(77.50)	115.91	0.3176	1,955
30	PSC Assessment	34,385	38.41	(31.63)	70.04	0.1919	6,599
31	Total Taxes Other Than Income	\$ 340,439					\$ (81,746)
32	Other Expenses						
33	Gross Receipts Tax	0	22.07	47.37	(25.30)	(0.0693)	0
34	Sales Tax	22,950	0.00	8.12	(8.12)	(0.0222)	(509)
35	Missouri Primacy Fees	29,134	22.07	243.50	(221.43)	(0.6067)	(17,676)
36	Total Other Expenses	\$ 52,084					\$ (18,185)
37	Cash Working Capital Before Income Tax and Interest Offsets						\$ 28,867
38	Interest Expense	\$ 447,174	38.41	108.85	(70.44)	(0.1930)	\$ (86,305)
39	Federal Income Tax	\$ 284,535	38.41	37.00	1.41	0.0039	\$ 1,110
40	State Income Tax	\$ 44,713	38.41	58.95	(20.54)	(0.0563)	\$ (2,517)

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Income Statement

Jefferson City

Line	Description (A)	Test Year End Direct Charges (B)	Adjustment (C)		Adjusted Corporate Distribution (E)	Test Year As Adjusted (B)+(C)+(E) (F)
			Amount	No.		
1	Operating Revenues:					
2	Residential Revenue	\$ 2,186,967	\$ 40,739	S-1	\$ 0	\$ 2,227,706
3	Commercial Revenue	1,108,509	106,230	S-2	1	1,214,740
4	Industrial Revenue	209,961	(2,537)	S-3	0	207,424
5	Private Fire	114,045	0	S-4	0	114,045
6	Public Fire	0	0	S-5	0	0
7	Public Authorities	378,674	(14,146)	S-6	0	364,528
8	Sales For Resale	0	0	S-7	0	0
9	Other Revenue	22,681	0	S-8	4,653	27,334
10	Total Revenues	\$ 4,020,837	\$ 130,286		\$ 4,654	\$ 4,155,777
11	Operating Expenses:					
12	Operation & Maintenance:					
13	Source of Supply	3,521	(26)	S-9	15	3,510
14	Pumping	209,283	(5,202)	S-10	(3,720)	200,361
15	Water Treatment	590,568	38,937	S-11	62	629,567
16	Transmission & Distribution	307,441	(17,495)	S-12	0	289,947
17	Customer Accounts	190,333	(16,369)	S-13	107,728	281,692
18	Administrative & General	419,476	115,586	S-14	1,160,377	1,695,439
19	Total O & M Expense	\$ 1,720,622	\$ 115,431		\$ 1,264,462	\$ 3,100,515
20	Other Operating Expenses:					
21	Depreciation - Plant	291,590	153,044	S-15	40,354	484,988
22	Amortization	0	0	S-16	0	0
23	Taxes Other Than Income	304,255	(6,918)	S-17	43,102	340,439
24	Total Other Operating Expense	\$ 595,845	\$ 146,126		\$ 83,455	\$ 825,427
25	Total Operating Expenses	2,316,467	261,557		1,347,917	3,925,942
26	Net Income Before Income Taxes	\$ 1,704,370	\$ (131,271)		\$ (1,343,263)	\$ 229,835
27	Income Taxes:					
28	Current Income Tax	\$ 0	\$ (44,399)	S-18	\$ (60,960)	\$ (105,359)
29	Deferred Income Tax:					
30	Deferred Income Tax Expense	6,624	(55,700)	S-19	75,942	26,866
31	ITC Amortization	(4,224)	0	S-20	0	(4,224)
32	Total Income Taxes	\$ 2,400	\$ (100,098)		\$ 14,981	\$ (82,717)
33	Net Operating Income	\$ 1,701,970	\$ (31,173)		\$ (1,358,244)	\$ 312,552

Missouri-American Water Company
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Adjustments To Income Statement

		Jefferson City	
Adjmt No.	Description	Adjustment Amount	Total Adjustment
Residential Revenue S-1			\$ 40,739
1	To Normalize and Annualize Revenues (Grissum)	\$ 33,961	
2	To Remove Unbilled Revenues (Grissum)	6,778	
3	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Commercial Revenue S-2			\$ 106,230
1	To Normalize and Annualize Revenues (Grissum)	\$ 78,273	
2	To Remove Unbilled Revenues (Grissum)	27,957	
3	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Industrial Revenue S-3			\$ (2,537)
1	To Normalize and Annualize Revenues (Grissum)	\$ 0	
2	To Remove Unbilled Revenues (Grissum)	(2,537)	
Private Fire S-4			\$ 0
1	To Remove Unbilled Revenues (Grissum)	0	
Public Fire S-5			\$ 0
1	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Public Authorities S-6			\$ (14,146)
1	To Remove Unbilled Revenues (Grissum)	(14,146)	
2	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Sales For Resale S-7			\$ 0
1	To Normalize and Annualize Revenues (Grissum)	\$ 0	
2	To Remove Unbilled Revenues (Grissum)	0	
3	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Other Revenue S-8			\$ 0
1	To Include Compensation for MAWC Services Provided by AWR (Cassidy)	0	
Source of Supply S-9			\$ (26)
1	To Annualize Payroll (Hanneken)	\$ 3	
2	To Normalize Overtime Pay (Hanneken)	(29)	

Missouri-American Water Company

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Adjustments To Income Statement

			Jefferson City	
Adjmt No	Description	Adjustment Amount	Total Adjustment	
3	To Remove Lobbyist Pay (Hanneken)	0		
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	0		
5	To Annualize Purchased Water Expense (Grissum)	0		
Pumping		S-10	\$ (5,202)	
1	To Annualize Payroll (Hanneken)	\$ 0		
2	To Normalize Overtime Pay (Hanneken)	0		
3	To Remove Lobbyist Pay (Hanneken)	0		
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	(64)		
5	To Annualize Fuel & Power Expense (Grissum)	(5,138)		
Water Treatment		S-11	\$ 38,937	
1	To Annualize Payroll (Hanneken)	\$ 3,642		
2	To Normalize Overtime Pay (Hanneken)	(39,773)		
3	To Remove Lobbyist Pay (Hanneken)	0		
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	0		
5	To Annualize Waste Disposal Expense (Hagemeyer)	0		
6	To Annualize Chemicals Expense (Grissum)	75,069		
Transmission & Distribution		S-12	\$ (17,495)	
1	To Annualize Payroll (Hanneken)	\$ 1,761		
2	To Normalize Overtime Pay (Hanneken)	(19,231)		
3	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	(24)		
4	To Annualize Main Breaks Expense (Hagemeyer)	0		
Customer Accounts		S-13	\$ (16,369)	
1	To Annualize Payroll (Hanneken)	\$ 1,604		
2	To Normalize Overtime Pay (Hanneken)	(17,517)		
3	To Annualize Postage Expense (Grissum)	3,179		
4	To Annualize Uncollectibles Expense (Grissum)	(3,635)		
Administrative & General		S-14	\$ 115,586	
1	To Annualize Payroll (Hanneken)	\$ 1,174		
2	To Normalize Overtime Pay (Hanneken)	(12,825)		

Missouri-American Water Company
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Adjustments To Income Statement

			Jefferson City	
Adjmt No	Description		Adjustment Amount	Total Adjustment
3	To Remove Lobbyist Pay (Hanneken)		0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)		(1,323)	
5	To Remove STEP Costs (Hagemeyer)		0	
6	To Adjust the Allocation of Belleville Labs (Cassidy)		0	
7	To Annualize Insurance Other Than Group (Hagemeyer)		8,462	
8	To Annualize Other Post Employment Benefits (Hagemeyer)		9,352	
9	To Annualize Tank Painting Expense (Hagemeyer)		(128,783)	
10	To Annualize Pension Expense (Hagemeyer)		15,355	
11	To Annualize Transportation Leases (Hagemeyer)		30,064	
12	To Annualize Waste Disposal Expense (Hagemeyer)		0	
13	To Annualize Main Breaks Expense (Hagemeyer)		0	
14	To Normalize Rate Case Expense (Hagemeyer)		0	
15	To Remove Meals, Awards, etc. (Began)		(1,251)	
16	To Remove Miscellaneous Expense (Began)		0	
17	To Remove Dues and Donations (Began)		(1,300)	
18	To Remove Disallowed Promotion Expense (Began)		0	
19	To Remove Disallowed Advertising Expense (Began)		(396)	
20	To Remove Disallowed Dues, Donations and Memberships (Began)		0	
21	To Remove Disallowed Lobbying Expense (Began)		0	
22	To Annualize Group Insurance Expense (Hanneken)		196,443	
23	To Annualize Incentive Compensation Expense (Hanneken)		(1,708)	
24	To Adjust Allocated External Affairs Expense (Hanneken)		0	
25	To Adjust Allocated Management Fees Expense (Hanneken)		0	
26	To Adjust Allocated Incentive Compensation Expense (Hanneken)		0	
27	To Reduce Capitalized Cost (Hanneken)		0	
28	To Remove Expense Associated with Penalties (Hagemeyer)		0	
29	To Annualize Defined Contribution Pension Expense		2,322	
Depreciation - Plant S-15				\$ 153,044
1	To annualize depreciation expense at Staff's proposed rates (Began)		\$ 199,495	

Missouri-American Water Company

Case No. WR-2007-0216

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

Adjustments To Income Statement

Jefferson City

Adjmt No	Description	Adjustment Amount	Total Adjustment
2	To adjust depreciation expense related to contributions in aid of construction (Began)	(45,207)	
3	To adjust depreciation related to transportation and power operated equipment (Began)	(1,244)	
Amortization S-16			
1		\$ 0	\$ 0
Taxes Other Than Income S-17			
1	To Annualize Payroll Taxes (Hanneken)	\$ 1,991	\$ (6,918)
2	To Adjust Payroll Tax Related to Incentive Compensation (Hanneken)	(131)	
3	To Remove Payroll Tax Related to Lobbyist (Hanneken)	0	
4	To Adjust Franchise Tax (Began)	0	
5	To Adjust PSC Assessment (Began)	0	
6	To Adjust Property Tax (Began)	(8,778)	
Current Income Tax S-18			
1	To adjust current income tax expense. (Cassidy)	\$ (44,399)	\$ (44,399)
Deferred Income Tax Expense S-19			
1	To adjust deferred income tax expense. (Cassidy)	\$ (55,700)	\$ (55,700)
ITC Amortization S-20			
1		\$ 0	\$ 0
2		0	

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

Income Tax Calculation

Line	Description (A)	Jefferson City			
		Test Year (B)	7.07% Return (C)	7.30% Return (D)	7.53% Return (E)
1	Net Operating Income (Acct. Sch. 1)	\$ 312,552	\$ 1,010,070	\$ 1,042,929	\$ 1,075,789
2	Add:				
3	Current Income Tax	(105,359)	329,248	349,722	370,196
4	Deferred Income Taxes				
5	Deferred Income Tax Expense	26,866	26,866	26,866	26,866
6	ITC Amortization	(4,224)	(4,224)	(4,224)	(4,224)
7	Net Income Before Income Tax	\$ 229,835	\$ 1,361,960	\$ 1,415,294	\$ 1,468,627
8	Additions to Net Income Before Income Tax:				
9	Book Depreciation	\$ 484,988	\$ 484,988	\$ 484,988	\$ 484,988
10	Contributions In Aid of Construction	0	0	0	0
11	Non Deductible Reserve Deficiency Amortization	0	0	0	0
12	Miscellaneous Non-deductible Expenses	1,150	1,150	1,150	1,150
13	Other (Describe)	0	0	0	0
14	Other (Describe)	0	0	0	0
15	Total Additions	\$ 486,138	\$ 486,138	\$ 486,138	\$ 486,138
16	Subtractions to Net Income Before Income Tax:				
17	Interest Expense @ 3.13%	\$ 447,174	\$ 447,174	\$ 447,174	\$ 447,174
18	Tax Straight Line Depreciation	484,988	484,988	484,988	484,988
19	Tax Depreciation in Excess of Straight Line	58,265	58,265	58,265	58,265
20	Cost of Removal	0	0	0	0
21	Other (Describe)	0	0	0	0
22	Other (Describe)	0	0	0	0
23	Total Subtractions	\$ 990,427	\$ 990,427	\$ 990,427	\$ 990,427
24	Net Taxable Income	\$ (274,454)	\$ 857,671	\$ 911,005	\$ 964,338
25	Provision for Federal Income Tax				
26	Net Taxable Income	\$ (274,454)	\$ 857,671	\$ 911,005	\$ 964,338
27	Deduct Missouri Income Tax @ 100.00%	(14,308)	44,713	47,493	50,274
28	Federal Taxable Income	\$ (260,146)	\$ 812,958	\$ 863,512	\$ 914,064
29	Federal Income Tax @ 35.00%	\$ (91,051)	\$ 284,535	\$ 302,229	\$ 319,923
30	Provision for Missouri Income Tax				
31	Net Taxable Income	\$ (274,454)	\$ 857,671	\$ 911,005	\$ 964,338
32	Deduct Federal Income Tax @ 50.00%	(45,526)	142,268	151,115	159,961
33	Missouri Taxable Income	\$ (228,928)	\$ 715,403	\$ 759,890	\$ 804,377
34	Missouri Income Tax @ 6.25%	\$ (14,308)	\$ 44,713	\$ 47,493	\$ 50,274
35	Summary of Provision For Income Tax				
36	Federal Income Tax	\$ (91,051)	\$ 284,535	\$ 302,229	\$ 319,923
37	State Income Tax	(14,308)	44,713	47,493	50,274
38	Total Current Income Tax	\$ (105,359)	\$ 329,248	\$ 349,722	\$ 370,196

JOPLIN

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)	Joplin		
		8.60% Equity Return (B)	9.10% Equity Return (C)	9.60% Equity Return (D)
1	Net Original Cost Rate Base (From Accounting Schedule 2)	\$ 43,026,651	\$ 43,026,651	\$ 43,026,651
2	Rate of Return	7.07%	7.30%	7.53%
3	Net Operating Income Requirement	\$ 3,041,984	\$ 3,140,946	\$ 3,239,907
4	Net Operating Income Available (From Accounting Schedule 9)	319,031	319,031	319,031
5	Additional Net Operating Income Requirement	\$ 2,722,954	\$ 2,821,915	\$ 2,920,876
6	Income Tax Requirement: (From Accounting Schedule 11)			
7	Required Current Income Tax	\$ 1,058,831	\$ 1,120,491	\$ 1,182,152
8	Test Year Current Income Tax	(637,779)	(637,779)	(637,779)
9	Additional Current Income Tax Requirement	\$ 1,696,610	\$ 1,758,271	\$ 1,819,931
10	Additional Gross Revenue Requirement Before Allowances	\$ 4,419,564	\$ 4,580,185	\$ 4,740,807
11	Allowance for True-up	\$ 0	\$ 0	\$ 0
12	Additional Gross Revenue Requirement	\$ 4,419,564	\$ 4,580,185	\$ 4,740,807
13	Adjusted Revenue at Current Rates (From Accounting Schedule 9)	\$ 7,840,294	\$ 7,840,294	\$ 7,840,294
14	Total Gross Revenue Requirement	\$ 12,259,858	\$ 12,420,480	\$ 12,581,101

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)	Joplin		
		Direct Assigned (B)	Corporate Distribution (C)	Total (D)
1	Plant in Service (From Accounting Schedule 3)	\$ 78,150,255	\$ 679,501	\$ 78,829,756
2	Less:			0
3	Accumulated Depreciation Reserve (From Accounting Schedule 5)	12,351,276	222,192	12,573,468
4	Accumulated Amortization Reserve		0	0
5	Net Plant in Service	\$ 65,798,979	\$ 457,309	\$ 66,256,288
6	Add:			
7	Cash Working Capital (From Accounting Schedule 8)	\$ 72,186	\$	\$ 72,186
8	Materials and Supplies	373,938	1,193	375,131
9	Prepayments		46,310	46,310
10	Deferred OPEB Asset		278,785	278,785
11	Other		0	0
12	Other		0	0
13	Other		0	0
14	Total Additions to Net Plant in Service	\$ 446,124	\$ 326,288	\$ 772,412
15	Deduct:			
16	Interest Offset (From Accounting Schedule 8)	\$ 259,112	\$	\$ 259,112
17	Federal Income Tax Offset (From Accounting Schedule 8)	(4,118)		(4,118)
18	State Income Tax Offset (From Accounting Schedule 8)	7,995		7,995
19	Contributions In Aid of Construction:	14,252,753	0	14,252,753
20	Customer Advances	3,582,985	10,452	3,593,437
21	Customer Deposits		0	0
22	Pre-71 ITC	15,097	(5,987)	9,110
23	Deferred Income Taxes		5,210,015	5,210,015
24	Accrued Pension Liability		673,744	673,744
25	Other		0	0
26	Other		0	0
27	Other		0	0
28	Total Deductions to Net Plant in Service	\$ 18,113,824	\$ 5,888,225	\$ 24,002,049
29	Total Rate Base	\$ 48,131,279	\$ (5,104,628)	\$ 43,026,651

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

Plant In Service

Joplin							
Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments		Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
				Amount (D)	No. (E)		
1		Intangible					
2	301	Organization	\$ (1,437)	\$ 0	P-1	\$ 12,252	\$ 10,815
3	302	Franchise & Consents	20,740	0	P-2	0	20,740
4	303	Miscellaneous Intangible	46,392	0	P-3	19,182	65,574
5		Total Intangible	\$ 65,695	\$ 0		\$ 31,434	\$ 97,129
6		Source of Supply					
7	310	Land & Land Rights	\$ 146,950	\$ 0	P-4	\$ 0	\$ 146,950
8	311	Structures & Improvements	9,412,408	0	P-5	0	9,412,408
9	312	Collecting & Impounding Res	110,883	0	P-6	0	110,883
10	313	Lake, River & Other Intakes	52,654	0	P-7	0	52,654
11	314	Wells & Springs	3,720,411	0	P-8	0	3,720,411
12	315	Infiltration Galleries & Tunnels		0	P-9	0	0
13	316	Supply Mains	2,987,089	0	P-9	0	2,987,089
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	\$ 16,430,395	\$ 0		\$ 0	\$ 16,430,395
20		Pumping					
21	320	Land & Land Rights	\$ 12,561	\$ 0	P-15	\$ 0	\$ 12,561
22	321	S & I-Plant	553,635	0	P-16	0	553,635
23	321.1	S & I-Pumps (STL)		0	P-17	0	0
24	321.2	S & I-Boosters		0	P-18	0	0
25	322	Boiler Equipment	348	0	P-19	0	348
26	323	Other Power Prod. Equip.	69,374	0	P-20	0	69,374
27	324	Steam Pumping Equipment	6,907	0	P-21	0	6,907
28	325.1	Electric Pumping Equipment	2,444,574	0	P-22	0	2,444,574
29	325.2	Pumping Equipment-Pre '46		0	P-23	0	0
30	325.3	Pumping Equipment-Post '46		0	P-24	0	0
31	325	Pumping Equipment-Booster		0	P-25	0	0
32	326	Diesel Pumping Equipment	132,189	0	P-26	0	132,189
33	326	Dsl Pump Equip-Stratman		0	P-27	0	0
34	326	Dsl Pump Equip-Central Plant		0	P-28	0	0
35	327	Pump Equip Hydraulic		0	P-29	0	0
36	328	Other Pumping Equipment	252,498	0	P-30	0	252,498
37		Total Pumping	\$ 3,472,086	\$ 0		\$ 0	\$ 3,472,086
38		Water Treatment Plant					
39	330	Land & Land Rights	\$ 11,715	\$ 0	P-31	\$ 0	\$ 11,715
40	331	Structures & Improvements	837,389	0	P-32	0	837,389
41	331	S & I - North Plant		0	P-33	0	0
42	331	S & I-Central 1 & 2		0	P-34	0	0
43	331	S & I-Central 3		0	P-35	0	0
44	331	S & I-South Plant		0	P-36	0	0
45	331	S & I-Meramac		0	P-37	0	0
46	332	WT Equip Non-Media	2,389,713	0	P-38	0	2,389,713
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
Case No. WR-2007-0216
Test Year Ending June 30, 2006 Updated Through December 31, 2006

Plant In Service

Line	A/C No.	Plant Title	Balance 5/31/07	Joplin		Corporate Distribution	As Adjusted (C)+(D)+(F)
				Amount	No.		
	(A)	(B)	(C)	(D)	(E)	(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	8,445	0	P-44	0	8,445
53	332.4	Equipment Filter Media	182,146	0	P-45	0	182,146
54		Total Water Treatment Plant	\$ 3,429,408	\$ 0		\$ 0	\$ 3,429,408
55		Transmission & Distribution					
56	340	Land & Land Rights	\$ 27,039	\$ 0	P-46	\$ 0	\$ 27,039
57	341	Structures & Improvements	418,511	0	P-47	0	418,511
58	341.63	S & I-Spec Cross		0	P-48	0	0
59	342	Distr. Res. & Standpipes	2,460,372	0	P-49	0	2,460,372
60	342	Rsvr & Standpipe-Elev	2,832,055	0	P-50	0	2,832,055
61	342	Rsvr & Standpipe-Ground	3,585	0	P-51	0	3,585
62	343	T & D Mains (Not Classified)	1,255,193	0	P-52	0	1,255,193
63	343.1	T & D Mains - 4" & Less		0	P-53	0	0
64	343.1	T & D Mains AC 4 (STL)	2,083,893	0	P-54	0	2,083,893
65	343.1	T & D Mains Galv 1 (STL)		0	P-55	0	0
66	343.2	T & D Mains - 6" to 8"	18,842,635	0	P-56	(14)	18,842,621
67	343.2	CI-10" & Smaller-1900-1928		0	P-57	0	0
68	343.2	CI-10" & Smaller 1929-1956		0	P-58	0	0
69	343.2	CI-10" & Smaller-1957-1993		0	P-59	0	0
70	343.2	T & D Mains - DI 6-8 (STL)		0	P-60	0	0
71	343.2	T & D Mains - DI 6-10" (TN)		0	P-61	0	0
72	343.2	T & D Mains - PL 6-8" (STL)		0	P-62	0	0
73	343.3	T & D Mains - 10" to 16"	11,348,106	0	P-63	1,277	11,349,383
74	343.3	T & D Mains - 18" & Greater	926,111	0	P-64	0	926,111
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	8,059,169	0	P-71	0	8,059,169
83	346.1	Meters-Bronze Case	447,002	0	P-72	0	447,002
84	346.2	Meters-Plastic Case	10,232	0	P-73	0	10,232
85	346.3	Meters-Other	144,361	0	P-74	0	144,361
86	346.3	Meters-Remote (ARB's)		0	P-75	0	0
87	347.1	Meter Install	3,399,354	0	P-76	0	3,399,354
88	347.2	Meter Install-Other		0	P-77	0	0
89	348	Hydrants	834,413	0	P-78	0	834,413
90	349	Other T&D Plant	171,977	0	P-79	0	171,977
91		Total Transmission & Distribution	\$ 53,264,008	\$ 0		\$ 1,263	\$ 53,265,271

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 Sewer		
		8.60% Equity Return (B)	9.10% Equity Return (C)	9.60% Equity Return (D)
1	Net Original Cost Rate Base (From Accounting Schedule 2)	\$ 1,323,842	\$ 1,323,842	\$ 1,323,842
2	Rate of Return	7.07%	7.30%	7.53%
3	Net Operating Income Requirement	\$ 93,596	\$ 96,640	\$ 99,685
4	Net Operating Income Available (From Accounting Schedule 9)	(96,754)	(96,754)	(96,754)
5	Additional Net Operating Income Requirement	\$ 190,349	\$ 193,394	\$ 196,439
6	Income Tax Requirement: (From Accounting Schedule 11)			
7	Required Current Income Tax	\$ 54,127	\$ 56,024	\$ 57,922
8	Test Year Current Income Tax	(64,474)	(64,474)	(64,474)
9	Additional Current Income Tax Requirement	\$ 118,601	\$ 120,498	\$ 122,395
10	Additional Gross Revenue Requirement Before Allowances	\$ 308,950	\$ 313,892	\$ 318,834
11	Allowance for True-up	\$ 0	\$ 0	\$ 0
12	Additional Gross Revenue Requirement	\$ 308,950	\$ 313,892	\$ 318,834
13	Adjusted Revenue at Current Rates (From Accounting Schedule 9)	\$ 326,381	\$ 326,381	\$ 326,381
14	Total Gross Revenue Requirement	\$ 635,331	\$ 640,273	\$ 645,215

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 Sewer		
		Direct Assigned (B)	Corporate Distribution (C)	Total (D)
1	Plant in Service (From Accounting Schedule 3)	\$ 2,618,929	\$ 46,165	\$ 2,665,094
2	Less:			0
3	Accumulated Depreciation Reserve (From Accounting Schedule 5)	527,793	15,096	542,889
4	Accumulated Amortization Reserve		0	0
5	Net Plant in Service	\$ 2,091,136	\$ 31,069	\$ 2,122,205
6	Add:			
7	Cash Working Capital (From Accounting Schedule 8)	\$ 24,711	\$	\$ 24,711
8	Materials and Supplies	0	1	1
9	Prepayments	0	3,146	3,146
10	Deferred OPEB Asset	0	565	565
11	Other	0	0	0
12	Other	0	0	0
13	Other	0	0	0
14	Total Additions to Net Plant in Service	\$ 24,711	\$ 3,712	\$ 28,423
15	Deduct:			
16	Interest Offset (From Accounting Schedule 8)	\$ 7,832	\$	\$ 7,832
17	Federal Income Tax Offset (From Accounting Schedule 8)	(369)		(369)
18	State Income Tax Offset (From Accounting Schedule 8)	385		385
19	Contributions In Aid of Construction:	615,965	0	615,965
20	Customer Advances	(390)	(1)	(391)
21	Customer Deposits	0	0	0
22	Pre-71 ITC	0	0	0
23	Deferred Income Taxes	0	157,590	157,590
24	Accrued Pension Liability	0	45,774	45,774
25	Other	0	0	0
26	Other	0	0	0
27	Other	0	0	0
28	Total Deductions to Net Plant in Service	\$ 623,423	\$ 203,363	\$ 826,786
29	Total Rate Base	\$ 1,492,424	\$ (168,582)	\$ 1,323,842

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.	Plant Title	Balance 5/31/07	Adjustments		Corporate Distribution	As Adjusted (C)+(D)+(F)
				Amount	No.		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1		Intangible					
2	301	Organization	\$ 0	\$ 0	P-1	\$ 832	\$ 832
3	302	Franchise & Consents	150	0	P-2	0	150
4	303	Miscellaneous Intangible	0	0	P-3	1,303	1,303
5		Total Intangible	\$ 150	\$ 0		\$ 2,136	\$ 2,286
6		Source of Supply					
7	310	Land & Land Rights	\$ 0	\$ 0	P-4	\$ 0	\$ 0
8	311	Structures & Improvements	0	0	P-5	0	0
9	312	Collecting & Impounding Res	0	0	P-6	0	0
10	313	Lake, River & Other Intakes	0	0	P-7	0	0
11	314	Wells & Springs	0	0	P-8	0	0
12	315	Infiltration Galleries & Tunnels	0	0	P-9	0	0
13	316	Supply Mains	0	0	P-9	0	0
14	316	Supply Mains-North Plant	0	0	P-10	0	0
15	316	Supply Mains-Central Plant	0	0	P-11	0	0
16	316	Supply Mains-South Plant	0	0	P-12	0	0
17	316	Supply Mains-Meramec Plant	0	0	P-13	0	0
18	317	Other Source of Supply Plant	0	0	P-14	0	0
19		Total Source of Supply	\$ 0	\$ 0		\$ 0	\$ 0
20		Pumping					
21	320	Land & Land Rights	\$ 0	\$ 0	P-15	\$ 0	\$ 0
22	321	S & I-Plant	16,396	0	P-16	0	16,396
23	321.1	S & I-Pumps (STL)	0	0	P-17	0	0
24	321.2	S & I-Boosters	0	0	P-18	0	0
25	322	Boiler Equipment	0	0	P-19	0	0
26	323	Other Power Prod. Equip.	0	0	P-20	0	0
27	324	Steam Pumping Equipment	0	0	P-21	0	0
28	325.1	Electric Pumping Equipment	3,542	0	P-22	0	3,542
29	325.2	Pumping Equipment-Pre '46	0	0	P-23	0	0
30	325.3	Pumping Equipment-Post '46	0	0	P-24	0	0
31	325	Pumping Equipment-Booster	0	0	P-25	0	0
32	326	Diesel Pumping Equipment	0	0	P-26	0	0
33	326	Dsl Pump Equip-Stratman	0	0	P-27	0	0
34	326	Dsl Pump Equip-Central Plant	0	0	P-28	0	0
35	327	Pump Equip Hydraulic	0	0	P-29	0	0
36	328	Other Pumping Equipment	0	0	P-30	0	0
37		Total Pumping	\$ 19,938	\$ 0		\$ 0	\$ 19,938
38		Water Treatment Plant					
39	330	Land & Land Rights	\$ 0	\$ 0	P-31	\$ 0	\$ 0
40	331	Structures & Improvements	0	0	P-32	0	0
41	331	S & I - North Plant	0	0	P-33	0	0
42	331	S & I-Central 1 & 2	0	0	P-34	0	0
43	331	S & I-Central 3	0	0	P-35	0	0
44	331	S & I-South Plant	0	0	P-36	0	0
45	331	S & I-Meramac	0	0	P-37	0	0
46	332	WT Equip Non-Media	0	0	P-38	0	0
47	332	WT Equip-North Plant	0	0	P-39	0	0
48	332	WT Equip-Central 1 & 2	0	0	P-40	0	0
49	332	WT Equip-Central 3	0	0	P-41	0	0

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

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Plant In Service

Joplin

Line	A/C No.	Plant Title	Balance 5/31/07	Adjustments		Corporate Distribution	As Adjusted (C+D+E)
				Amount	No.		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
92		Sewer Plant					
93	351	Structures & Improvements	\$	\$	0	P-80	\$ 0
94	352.1	Collection Sewers Forced			0	P-81	0
95	352.2	Collecting Mains			0	P-82	0
96	352.2	Collecting Mains Other			0	P-83	0
97	353	Service to Customers			0	P-84	0
98	363	Electric Pumping Equipment			0	P-85	0
99	370.1	Land & Land Rights			0	P-86	0
100	372	T&D Equipment			0	P-87	0
101	372	T&D Equipment Influent Lift			0	P-88	0
102	374	Outfall Sewer Lines			0	P-89	0
103		Total Sewer Plant	\$ 0	\$ 0		\$ 0	\$ 0
104		General Plant					
105	389	Land & Land Rights	\$ 717	\$ 0	P-90	\$ 0	\$ 717
106	390	S&I-Store, Shop & Garage	33,570	0	P-91	0	33,570
107	390.1	S & I-Offices	5,796	0	P-92	0	5,796
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	81,089	0	P-95	0	81,089
111	391	Office Furniture and Equipment	43,618	0	P-96	50,935	94,553
112	391.2	Computers & Peripheral Equipment	164,475	0	P-97	156,565	321,040
113	391.25	Computer Software		0	P-98	410,667	410,667
114	391.26	Computer Software Personal	2,627	0	P-99	7,965	10,592
115	391.3	Data Handling Equipment	4,349	0	P-100	0	4,349
116	391.3	Other Office Equipment	28,010	0	P-101	960	28,970
117	392.11	Trans Equipment-Lt Duty Trucks	125,634	0	P-102	2,738	128,372
118	392.12	Trans Equipment-Hvy Duty Trucks	9,581	0	P-103	0	9,581
119	392.2	Trans Equipment-Autos	20,945	0	P-104	10,117	31,062
120	392.3	Trans Equipment Other	53,392	0	P-105	0	53,392
121	393	Stores Equipment	7,447	0	P-106	0	7,447
122	394	Tools, Shop & Garage Equipment	561,413	0	P-107	1,118	562,531
123	394	Tools, Shop & Garage Equip Other		0	P-108	0	0
124	395	Laboratory Equipment	62,437	0	P-109	0	62,437
125	395	Laboratory Equipment Other		0	P-110	0	0
126	396	Power Operated Equipment	177,464	0	P-111	0	177,464
127	397	Comm Equipment-Non-Tele	49,946	0	P-112	2,642	52,588
128	397.2	Comm Equipment-Tele		0	P-113	2,366	2,366
129	398	Miscellaneous	56,153	0	P-114	732	56,885
130	399	Other Tangible Property		0	P-115	0	0
131		Total General Plant	\$ 1,488,663	\$ 0		\$ 646,804	\$ 2,135,467
132		Total Plant In Service	\$ 78,150,255	\$ 0		\$ 679,501	\$ 78,829,756

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Depreciation Reserve

Joplin

Line	A/C No.	Plant Title	Balance 5/31/07	Adjustments		Corporate Distribution	As Adjusted (C)+(D)+(F)
				Amount	No.		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1		Intangible					
2	301	Organization	\$	\$ 0	R-1	\$ 0	\$ 0
3	302	Franchise & Consents		0	R-2	0	0
4	303	Miscellaneous Intangible		0	R-3	23,017	23,017
5		Total Intangible	\$ 0	\$ 0		\$ 23,017	\$ 23,017
6		Source of Supply					
7	310	Land & Land Rights	\$	\$ 0	R-4	\$ 0	\$ 0
8	311	Structures & Improvements	90,995	0	R-5	0	90,995
9	312	Collecting & Impounding Res	82,837	0	R-6	0	82,837
10	313	Lake, River & Other Intakes	37,035	0	R-7	0	37,035
11	314	Wells & Springs	373,062	0	R-8	0	373,062
12	315	Infiltration Galleries & Tunnels		0	R-9	0	0
13	316	Supply Mains	250,722	0	R-9	0	250,722
14	316	Supply Mains-North Plant		0	R-10	0	0
15	316	Supply Mains-Central Plant		0	R-11	0	0
16	316	Supply Mains-South Plant		0	R-12	0	0
17	316	Supply Mains-Meramec Plant		0	R-13	0	0
18	317	Other Source of Supply Plant		0	R-14	0	0
19		Total Source of Supply	\$ 834,651	\$ 0		\$ 0	\$ 834,651
20		Pumping					
21	320	Land & Land Rights	\$	\$ 0	R-15	\$ 0	\$ 0
22	321	S & I-Plant	190,030	0	R-16	0	190,030
23	321.1	S & I-Pumps (STL)		0	R-17	0	0
24	321.2	S & I-Boosters		0	R-18	0	0
25	322	Boiler Equipment		0	R-19	0	0
26	323	Other Power Prod. Equip.	6,786	0	R-20	0	6,786
27	324	Steam Pumping Equipment		0	R-21	0	0
28	325.1	Electric Pumping Equipment	900,224	0	R-22	0	900,224
29	325.2	Pumping Equipment-Pre '46		0	R-23	0	0
30	325.3	Pumping Equipment-Post '46		0	R-24	0	0
31	325	Pumping Equipment-Booster		0	R-25	0	0
32	326	Diesel Pumping Equipment	30,388	0	R-26	0	30,388
33	326	Dsl Pump Equip-Stratman		0	R-27	0	0
34	326	Dsl Pump Equip-Central Plant		0	R-28	0	0
35	327	Pump Equip Hydraulic		0	R-29	0	0
36	328	Other Pumping Equipment	105,639	0	R-30	0	105,639
37		Total Pumping	\$ 1,233,067	\$ 0		\$ 0	\$ 1,233,067
38		Water Treatment Plant					
39	330	Land & Land Rights	\$	\$ 0	R-31	\$ 0	\$ 0
40	331	Structures & Improvements	182,275	0	R-32	0	182,275
41	331	S & I - North Plant		0	R-33	0	0
42	331	S & I-Central 1 & 2		0	R-34	0	0
43	331	S & I-Central 3		0	R-35	0	0
44	331	S & I-South Plant		0	R-36	0	0
45	331	S & I-Meramac		0	R-37	0	0
46	332	WT Equip Non-Media	851,360	0	R-38	0	851,360
47	332	WT Equip-North Plant		0	R-39	0	0

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Depreciation Reserve

Joplin							
Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments		Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
				Amount (D)	No. (E)		
48	332	WT Equip-Central 1 & 2		0	R-40	0	0
49	332	WT Equip-Central 3		0	R-41	0	0
50	332	WT Equip-South Plant		0	R-42	0	0
51	332	WT Equip-Meramac		0	R-43	0	0
52	332	Other P/E Hand Equipment	248	0	R-44	0	248
53	332.4	Equipment Filter Media	1,292	0	R-45	0	1,292
54		Total Water Treatment Plant	\$ 1,035,175	\$ 0		\$ 0	\$ 1,035,175
55		Transmission & Distribution					
56	340	Land & Land Rights	\$	\$ 0	R-46	\$ 0	\$ 0
57	341	Structures & Improvements	25,119	0	R-47	0	25,119
58	341.63	S & I-Spec Cross		0	R-48	0	0
59	342	Distr. Res. & Standpipes	706,813	0	R-49	0	706,813
60	342	Rsvr & Standpipe-Elev	121,512	0	R-50	0	121,512
61	342	Rsvr & Standpipe-Ground	35	0	R-51	0	35
62	343	T & D Mains (Not Classified)	3,926,121	0	R-52	0	3,926,121
63	343.1	T & D Mains - 4" & Less	52,675	0	R-53	0	52,675
64	343.1	T & D Mains AC 4 (STL)		0	R-54	0	0
65	343.1	T & D Mains Galv 1 (STL)		0	R-55	0	0
66	343.2	T & D Mains - 6" to 8"	581,994	0	R-56	0	581,994
67	343.2	CI-10" & Smaller-1900-1928		0	R-57	0	0
68	343.2	CI-10" & Smaller 1929-1956		0	R-58	0	0
69	343.2	CI-10" & Smaller-1957-1993		0	R-59	0	0
70	343.2	T & D Mains - DI 6-8 (STL)		0	R-60	0	0
71	343.2	T & D Mains - DI 6-10" (TN)		0	R-61	0	0
72	343.2	T & D Mains - PL 6-8" (STL)		0	R-62	0	0
73	343.3	T & D Mains - 10" to 16"	394,484	0	R-63	0	394,484
74	343.3	T & D Mains - 18" & Greater	45,444	0	R-64	0	45,444
75	343.3	CI-12" (STL)		0	R-65	0	0
76	343.3	CI-16" (STL)		0	R-66	0	0
77	343.3	T & D Mains - DI 12 (STL)		0	R-66	0	0
78	343.3	T & D Mains - DI 16 & Greater (STL)		0	R-67	0	0
79	343.3	T & D Mains - LJ 20 (STL)		0	R-68	0	0
80	343.3	T & D Mains - PL 12 (STL)		0	R-69	0	0
81	344	Fire Mains		0	R-70	0	0
82	345	Services	1,772,513	0	R-71	0	1,772,513
83	346.1	Meters-Bronze Case	(104,443)	0	R-72	0	(104,443)
84	346.2	Meters-Plastic Case	(2,137)	0	R-73	0	(2,137)
85	346.3	Meters-Other	99,020	0	R-74	0	99,020
86	346.3	Meters-Remote (ARB's)		0	R-75	0	0
87	347.1	Meter Install	676,309	0	R-76	0	676,309
88	347.2	Meter Install-Other		0	R-77	0	0
89	348	Hydrants	164,051	0	R-78	0	164,051
90	349	Other T&D Plant	868	0	R-79	0	868
91		Total Transmission & Distribution	\$ 8,460,378	\$ 0		\$ 0	\$ 8,460,378

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Depreciation Reserve

Joplin

Line	A/C No.	Plant Title	Balance 5/31/07	Adjustments		Corporate Distribution	As Adjusted (C)+(D)+(F)
				Amount	No.		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
92		Sewer Plant					
93	351.0	Structures & Improvements	\$	\$ 0	R-80	\$ 0	\$ 0
94	352.1	Collection Sewers Forced		0	R-81	0	0
95	352.2	Collecting Mains		0	R-82	0	0
96	352.2	Collecting Mains Other		0	R-83	0	0
97	353.0	Service to Customers		0	R-84	0	0
98	363.0	Electric Pumping Equipment		0	R-85	0	0
99	370.1	Land & Land Rights		0	R-86	0	0
100	372	T&D Equipment		0	R-87	0	0
101	372.0	T&D Equipment Influent Lift		0	R-88	0	0
102	374	Outfall Sewer Lines		0	R-89	0	0
103		Total Sewer Plant	\$ 0	\$ 0		\$ 0	\$ 0
104		General Plant					
105	389	Land & Land Rights	\$	\$ 0	R-90	\$ 0	\$ 0
106	390	S&I-Store, Shop & Garage	3,001	0	R-91	0	3,001
107	390.1	S & I-Offices	81,327	0	R-92	(10,851)	70,476
108	390.1	S & I-Leasehold	785	0	R-93	0	785
109	390.1	S & I-Leasehold - SCADA		0	R-94	0	0
110	390.3	S&I-Misc	2,083	0	R-95	0	2,083
111	391	Office Furniture and Equipment	53,741	0	R-96	(1,488)	52,253
112	391.2	Computers & Peripheral Equipment	(14,012)	0	R-97	8,096	(5,916)
113	391.25	Computer Software		0	R-98	186,395	186,395
114	391.26	Computer Software Personal	(2,482)	0	R-99	1,700	(782)
115	391.3	Data Handling Equipment	125	0	R-100	0	125
116	391.3	Other Office Equipment	6,167	0	R-101	602	6,769
117	392.11	Trans Equipment-Lt Duty Trucks	268,376	0	R-102	4,197	272,573
118	392.12	Trans Equipment-Hvy Duty Trucks	2,349	0	R-103	0	2,349
119	392.2	Trans Equipment-Autos	7,848	0	R-104	8,236	16,084
120	392.3	Trans Equipment Other	(2,918)	0	R-105	0	(2,918)
121	393	Stores Equipment	9,298	0	R-106	0	9,298
122	394	Tools, Shop & Garage Equipment	186,317	0	R-107	353	186,670
123	394	Tools, Shop & Garage Equip Other		0	R-108	0	0
124	395	Laboratory Equipment	(23,775)	0	R-109	0	(23,775)
125	395	Laboratory Equipment Other		0	R-110	0	0
126	396	Power Operated Equipment	145,064	0	R-111	0	145,064
127	397	Comm Equipment-Non-Tele	10,789	0	R-112	769	11,558
128	397.2	Comm Equipment-Tele	32,591	0	R-113	955	33,546
129	398	Miscellaneous	19,627	0	R-114	210	19,837
130	399	Other Tangible Property		0	R-115	0	0
131		Total General Plant	\$ 786,301	\$ 0		\$ 199,175	\$ 985,476
132		Not Classified	1,704	0	R-116	0	1,704
133		Total Depreciation Reserve	\$ 12,351,276	\$ 0		\$ 222,192	\$ 12,573,468

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Depreciation Expense

Joplin

Line	A/C No.	Plant Title	District Specific Plant (Asset Sch 3)	Depreciation Rate	District Specific Depreciation	Corporate Depreciation Distribution	Total District Depreciation
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1		Intangible					
2	301	Organization	\$ (1,437)	0.00%	\$ 0	\$ 0	\$ 0
3	302	Franchise & Consents	20,740	0.00%	0	0	0
4	303	Miscellaneous Intangible	46,392	0.00%	0	0	0
5		Total Intangible	\$ 65,695		\$ 0	\$ 0	\$ 0
6		Source of Supply					
7	310	Land & Land Rights	\$ 146,950	0.00%	\$ 0	\$ 0	\$ 0
8	311	Structures & Improvements	9,412,408	2.45%	230,604	0	230,604
9	312	Collecting & Impounding Res	110,883	1.25%	1,386	0	1,386
10	313	Lake, River & Other Intakes	52,654	1.77%	932	0	932
11	314	Wells & Springs	3,720,411	1.67%	62,131	0	62,131
12	315	Infiltration Galleries & Tunnels	0	1.67%	0	0	0
13	316	Supply Mains	2,987,089	1.60%	47,793	0	47,793
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	\$ 16,430,395		\$ 342,846	\$ 0	\$ 342,846
20		Pumping					
21	320	Land & Land Rights	\$ 12,561	0.00%	\$ 0	\$ 0	\$ 0
22	321	S & I-Plant	553,635	1.73%	9,578	0	9,578
23	321.1	S & I-Pumps (STL)	0	1.73%	0	0	0
24	321.2	S & I-Boosters	0	1.73%	0	0	0
25	322	Boiler Equipment	348	2.00%	7	0	7
26	323	Other Power Prod. Equip.	69,374	2.00%	1,387	0	1,387
27	324	Steam Pumping Equipment	6,907	0.00%	0	0	0
28	325.1	Electric Pumping Equipment	2,444,574	2.44%	59,648	0	59,648
29	325.2	Pumping Equipment-Pre '46	0	2.44%	0	0	0
30	325.3	Pumping Equipment-Post '46	0	2.44%	0	0	0
31	325	Pumping Equipment-Booster	0	2.44%	0	0	0
32	326	Diesel Pumping Equipment	132,189	2.44%	3,225	0	3,225
33	326	Dsl Pump Equip-Stratman	0	2.44%	0	0	0
34	326	Dsl Pump Equip-Central Plant	0	2.44%	0	0	0
35	327	Pump Equip Hydraulic	0	2.44%	0	0	0
36	328	Other Pumping Equipment	252,498	2.44%	6,161	0	6,161
37		Total Pumping	\$ 3,472,086		\$ 80,006	\$ 0	\$ 80,006
38		Water Treatment Plant					
39	330	Land & Land Rights	\$ 11,715	0.00%	\$ 0	\$ 0	\$ 0
40	331	Structures & Improvements	837,389	1.63%	13,649	0	13,649
41	331	S & I - North Plant	0	1.63%	0	0	0
42	331	S & I-Central 1 & 2	0	1.63%	0	0	0
43	331	S & I-Central 3	0	1.63%	0	0	0
44	331	S & I-South Plant	0	1.63%	0	0	0
45	331	S & I-Meramec	0	1.63%	0	0	0
46	332	WT Equip Non-Media	2,389,713	2.78%	66,434	0	66,434
47	332	WT Equip-North Plant	0	2.78%	0	0	0
48	332	WT Equip-Central 1 & 2	0	2.78%	0	0	0
49	332	WT Equip-Central 3	0	2.78%	0	0	0
50	332	WT Equip-South Plant	0	2.78%	0	0	0
51	332	WT Equip-Meramec	0	2.78%	0	0	0
52	332	Other P/E Hand Equipment	8,445	3.33%	281	0	281
53	332.4	Equipment Filter Media	182,146	2.78%	5,064	0	5,064
54		Total Water Treatment Plant	\$ 3,429,408		\$ 85,428	\$ 0	\$ 85,428

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Depreciation Expense

Line	Joplin		District Specific Plant (Acctg Sch 3)	Depreciation Rate	Joplin		
	A/C No.	Plant Title			District Specific Depreciation	Corporate Depreciation Distribution	Total District Depreciation
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
55		Transmission & Distribution					
56	340	Land & Land Rights	\$ 27,039	0.00%	\$ 0	\$ 0	\$ 0
57	341	Structures & Improvements	418,511	2.67%	11,174	0	11,174
58	341.63	S & I-Spec Cross	0	0.00%	0	0	0
59	342	Distr. Res. & Standpipes	2,460,372	2.25%	55,358	0	55,358
60	342	Rsvr & Standpipe-Elev	2,832,055	2.25%	63,721	0	63,721
61	342	Rsvr & Standpipe-Ground	3,585	2.25%	81	0	81
62	343	T & D Mains (Not Classified)	1,255,193	1.50%	18,828	0	18,828
63	343.1	T & D Mains - 4" & Less	0	1.50%	0	0	0
64	343.1	T & D Mains AC 4 (STL)	2,083,893	1.50%	31,258	0	31,258
65	343.1	T & D Mains Galv 1 (STL)	0	1.50%	0	0	0
66	343.2	T & D Mains - 6" to 8"	18,842,635	1.50%	282,640	(0)	282,639
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"	11,348,106	1.50%	170,222	19	170,241
74	343.3	T & D Mains - 18" & Greater	926,111	1.50%	13,892	0	13,892
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	8,059,169	3.08%	248,222	0	248,222
83	346.1	Meters-Bronze Case	447,002	2.43%	10,862	0	10,862
84	346.2	Meters-Plastic Case	10,232	2.43%	249	0	249
85	346.3	Meters-Other	144,361	2.43%	3,508	0	3,508
86	346.3	Meters-Remote (ARB's)	0	2.43%	0	0	0
87	347.1	Meter Install	3,399,354	2.43%	82,604	0	82,604
88	347.2	Meter Install-Other	0	2.43%	0	0	0
89	348	Hydrants	834,413	1.92%	16,021	0	16,021
90	349	Other T&D Plant	171,977	2.00%	3,440	0	3,440
91		Total Transmission & Distribution	\$ 53,264,008		\$ 1,012,079	\$ 19	\$ 1,012,098
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	\$ 717	0.00%	\$ 0	\$ 0	\$ 0
106	390	S&I-Store, Shop & Garage	33,570	2.40%	806	0	806
107	390.1	S & I-Offices	5,796	2.40%	139	0	139
108	390.1	S & I-Leasehold	0	5.00%	0	0	0

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Depreciation Expense

Line			Joplin				
	A/C No.	Plant Title	District Specific Plant (Article Sch. 3)	Depreciation Rate	District Specific Depreciation	Corporate Depreciation Distribution	Total District Depreciation
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
109	390.1	S & I-Leasehold - SCADA	0	5.00%	0	0	0
110	390.3	S&I-Misc	81,089	2.40%	1,946	0	1,946
111	391	Office Furniture and Equipment	43,618	4.00%	1,745	2,037	3,782
112	391.2	Computers & Peripheral Equipment	164,475	14.29%	23,503	22,373	45,877
113	391.25	Computer Software	0	14.29%	0	58,684	58,684
114	391.26	Computer Software Personal	2,627	14.29%	375	1,138	1,514
115	391.3	Data Handling Equipment	4,349	6.67%	290	0	290
116	391.3	Other Office Equipment	28,010	6.67%	1,868	64	1,932
117	392.11	Trans Equipment-Lt Duty Trucks	125,634	0.00%	0	0	0
118	392.12	Trans Equipment-Hvy Duty Trucks	9,581	8.33%	798	0	798
119	392.2	Trans Equipment-Autos	20,945	0.00%	0	0	0
120	392.3	Trans Equipment Other	53,392	0.00%	0	0	0
121	393	Stores Equipment	7,447	2.86%	213	0	213
122	394	Tools, Shop & Garage Equipment	561,413	5.00%	28,071	56	28,127
123	394	Tools, Shop & Garage Equip Other	0	5.00%	0	0	0
124	395	Laboratory Equipment	62,437	4.00%	2,497	0	2,497
125	395	Laboratory Equipment Other	0	4.00%	0	0	0
126	396	Power Operated Equipment	177,464	6.82%	12,103	0	12,103
127	397	Comm Equipment-Non-Tele	49,946	5.00%	2,497	132	2,629
128	397.2	Comm Equipment-Tele	0	6.67%	0	158	158
129	398	Miscellaneous	56,153	5.00%	2,808	37	2,844
130	399	Other Tangible Property	0	5.00%	0	0	0
131		Total General Plant	\$ 1,488,663		\$ 79,660	\$ 84,679	\$ 164,339
132		Total Depreciation Expense	\$ 78,158,255		\$ 1,698,020	\$ 84,698	\$ 1,684,719

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Cash Working Capital

		Joplin					
Line	Description	Adjusted Test Year Expenses	Revenue Lag	Expense Lag	Net CWC Lag	Factor	Cash Working Capital Requirement
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1	Operation & Maintenance Expense						
2	Base Payroll	\$ 814,290	38.64	13.00	25.64	0.0702	\$ 57,163
3	Payroll Withholdings:						
4	FICA - Employee Portion	111,618	38.64	16.19	22.45	0.0615	6,865
5	Federal Income Taxes Withheld	267,050	38.64	16.19	22.45	0.0615	16,424
6	State Income Taxes Withheld	86,671	38.64	18.19	20.45	0.0560	4,854
7	401(k)	155,236	38.64	38.82	(0.18)	(0.0005)	(78)
8	EIP	12,004	38.64	38.82	(0.18)	(0.0005)	(6)
9	Fuel & Power	661,542	38.64	37.20	1.44	0.0039	2,580
10	Chemicals	459,323	38.64	38.64	0.00	0.0000	0
11	Materials and Supplies	51,458	38.64	38.64	0.00	0.0000	0
12	Purchased Water	0	38.64	42.45	(3.81)	(0.0104)	0
13	Management Fees	1,642,164	38.64	21.41	17.23	0.0472	77,510
14	Group Insurance	373,839	38.64	(7.50)	46.14	0.1264	47,253
15	OPEB's	71,374	38.64	3.41	35.23	0.0965	6,888
16	Pensions	194,174	38.64	17.58	21.06	0.0577	11,204
17	EIP - Employer Match	(2,528)	38.64	38.82	(0.18)	(0.0005)	1
18	401(k) - Employer Match	20,261	38.64	38.82	(0.18)	(0.0005)	(10)
19	Insurance Other Than Group	286,057	38.64	42.44	(3.80)	(0.0104)	(2,975)
20	Uncollectible Accounts	146,633	38.64	38.64	0.00	0.0000	0
21	Rents	33,511	38.64	(9.96)	48.60	0.1332	4,464
22	Cash Vouchers	644,244	38.64	21.41	17.23	0.0472	30,408
23	Total Operation & Maintenance Expense	\$ 6,028,922					\$ 262,545
24	Taxes Other Than Income						
25	FICA - Employer Portion	111,618	38.64	16.19	22.45	0.0615	\$ 6,865
26	Federal Unemployment	1,624	38.64	76.38	(37.74)	(0.1034)	(168)
27	State Unemployment	4,153	38.64	76.38	(37.74)	(0.1034)	(429)
28	Property Taxes	392,674	38.64	182.50	(143.86)	(0.3941)	(154,753)
29	Franchise Tax	22,227	38.64	(77.50)	116.14	0.3182	7,073
30	PSC Assessment	64,871	38.64	(31.63)	70.27	0.1925	12,488
31	Total Taxes Other Than Income	\$ 597,167					\$ (128,924)
32	Other Expenses						
33	Gross Receipts Tax	401,874	22.30	47.37	(25.07)	(0.0687)	(27,609)
34	Sales Tax	43,992	0.00	8.12	(8.12)	(0.0222)	(977)
35	Missouri Primacy Fees	54,207	22.30	243.50	(221.20)	(0.6060)	(32,849)
36	Total Other Expenses	\$ 500,073					\$ (61,435)
37	Cash Working Capital Before Income Tax and Interest Offsets						\$ 72,166
38	Interest Expense	\$ 1,346,734	38.64	108.85	(70.21)	(0.1924)	\$ (259,112)
39	Federal Income Tax	\$ 915,039	38.64	37.00	1.64	0.0045	\$ 4,118
40	State Income Tax	\$ 143,792	38.64	58.95	(20.31)	(0.0556)	\$ (7,995)

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Income Statement

Line	Description (A)	Test Year End Direct Charges (B)	Joplin Adjustment (C)		Adjusted Corporate Distribution (E)	Test Year As Adjusted (B)+(C)+(E) (F)
			Amount	No.		
1	Operating Revenues:					
2	Residential Revenue	\$ 4,281,323	\$ (352,341)	S-1	\$ 0	\$ 3,928,982
3	Commercial Revenue	1,643,896	59,309	S-2	2	1,703,207
4	Industrial Revenue	1,391,683	(30,222)	S-3	0	1,361,461
5	Private Fire	228,274	(17,223)	S-4	0	211,051
6	Public Fire	10	0	S-5	0	10
7	Public Authorities	185,532	3,540	S-6	0	189,072
8	Sales For Resale	201,817	1,546	S-7	0	203,363
9	Other Revenue	232,712	0	S-8	10,436	243,148
10	Total Revenues	\$ 8,165,247	\$ (335,391)		\$ 10,438	\$ 7,840,294
11	Operating Expenses:					
12	Operation & Maintenance:					
13	Source of Supply	310,212	3,215	S-9	34	313,461
14	Pumping	603,077	109,025	S-10	(8,344)	703,757
15	Water Treatment	448,354	260,529	S-11	94	708,977
16	Transmission & Distribution	403,188	113,626	S-12	1	516,815
17	Customer Accounts	152,219	75,682	S-13	241,343	469,244
18	Administrative & General	481,090	405,745	S-14	2,429,834	3,316,668
19	Total O & M Expense	\$ 2,398,140	\$ 967,821		\$ 2,662,961	\$ 6,028,922
20	Other Operating Expenses:					
21	Depreciation - Plant	853,181	506,444	S-15	84,698	1,444,323
22	Amortization	0	0	S-16	1,969	1,969
23	Taxes Other Than Income	441,459	63,234	S-17	92,474	597,167
24	Total Other Operating Expense	\$ 1,294,640	\$ 569,678		\$ 179,141	\$ 2,043,459
25	Total Operating Expenses	3,692,780	1,537,499		2,842,102	8,072,380
26	Net Income Before Income Taxes	\$ 4,472,467	\$ (1,872,890)		\$ (2,831,664)	\$ (232,086)
27	Income Taxes:					
28	Current Income Tax	\$ 0	\$ (268,763)	S-18	\$ (369,017)	\$ (637,779)
29	Deferred Income Tax:					
30	Deferred Income Tax Expense	0	(15,787)	S-19	110,746	94,959
31	ITC Amortization	0	0	S-20	(8,297)	(8,297)
32	Total Income Taxes	\$ 0	\$ (284,550)		\$ (266,567)	\$ (551,117)
33	Net Operating Income	\$ 4,472,467	\$ (1,588,340)		\$ (2,565,897)	\$ 319,831

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Adjustments To Income Statement

Joplin

Adjmt No.	Description	Adjustment Amount	Total Adjustment
Residential Revenue S-1			\$ (352,341)
1	To Normalize and Annualize Revenues (Grissum)	\$ (391,149)	
2	To Remove Unbilled Revenues (Grissum)	38,808	
3	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Commercial Revenue S-2			\$ 59,309
1	To Normalize and Annualize Revenues (Grissum)	\$ 36,283	
2	To Remove Unbilled Revenues (Grissum)	23,026	
3	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Industrial Revenue S-3			\$ (30,222)
1	To Normalize and Annualize Revenues (Grissum)	\$ (52,865)	
2	To Remove Unbilled Revenues (Grissum)	22,643	
Private Fire S-4			\$ (17,223)
1	To Remove Unbilled Revenues (Grissum)	(17,223)	
Public Fire S-5		0	\$ 0
1	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Public Authorities S-6			\$ 3,540
1	To Remove Unbilled Revenues (Grissum)	3,540	
2	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Sales For Resale S-7			\$ 1,546
1	To Normalize and Annualize Revenues (Grissum)	\$ 0	
2	To Remove Unbilled Revenues (Grissum)	1,546	
3	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Other Revenue S-8			\$ 0
1	To Include Compensation for MAWC Services Provided by AWR (Cassidy)	0	
Source of Supply S-9			\$ 3,215
1	To Annualize Payroll (Hanneken)	\$ 3,351	
2	To Normalize Overtime Pay (Hanneken)	(137)	

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Adjustments To Income Statement

			Joplin	
Adjmt No	Description	Adjustment Amount	Total Adjustment	
3	To Remove Lobbyist Pay (Hanneken)	0		
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	0		
5	To Annualize Purchased Water Expense (Grissum)	0		
Pumping		S-10	\$	109,025
1	To Annualize Payroll (Hanneken)	\$ 98,580		
2	To Normalize Overtime Pay (Hanneken)	(4,019)		
3	To Remove Lobbyist Pay (Hanneken)	0		
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	(9)		
5	To Annualize Fuel & Power Expense (Grissum)	14,473		
Water Treatment		S-11	\$	260,529
1	To Annualize Payroll (Hanneken)	\$ 37,904		
2	To Normalize Overtime Pay (Hanneken)	(1,545)		
3	To Remove Lobbyist Pay (Hanneken)	0		
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	(517)		
5	To Annualize Waste Disposal Expense (Hagemeyer)	0		
6	To Annualize Chemicals Expense (Grissum)	224,687		
Transmission & Distribution		S-12	\$	113,626
1	To Annualize Payroll (Hanneken)	\$ 118,455		
2	To Normalize Overtime Pay (Hanneken)	(4,829)		
3	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	0		
4	To Annualize Main Breaks Expense (Hagemeyer)	0		
Customer Accounts		S-13	\$	75,682
1	To Annualize Payroll (Hanneken)	\$ 50,802		
2	To Normalize Overtime Pay (Hanneken)	(2,071)		
3	To Annualize Postage Expense (Grissum)	5,767		
4	To Annualize Uncollectibles Expense (Grissum)	21,184		
Administrative & General		S-14	\$	405,745
1	To Annualize Payroll (Hanneken)	\$ 58,410		
2	To Normalize Overtime Pay (Hanneken)	(2,381)		

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Adjustments To Income Statement

Adjmt No	Description	Joplin	
		Adjustment Amount	Total Adjustment
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	(7,917)	
5	To Remove STEP Costs (Hagemeyer)	0	
6	To Adjust the Allocation of Belleville Labs (Cassidy)	0	
7	To Annualize Insurance Other Than Group (Hagemeyer)	26,125	
8	To Annualize Other Post Employment Benefits (Hagemeyer)	22,043	
9	To Annualize Tank Painting Expense (Hagemeyer)	(89,284)	
10	To Annualize Pension Expense (Hagemeyer)	54,437	
11	To Annualize Transportation Leases (Hagemeyer)	15,154	
12	To Annualize Waste Disposal Expense (Hagemeyer)	(16,408)	
13	To Annualize Main Breaks Expense (Hagemeyer)	0	
14	To Normalize Rate Case Expense (Hagemeyer)	0	
15	To Remove Meals, Awards, etc. (Began)	(276)	
16	To Remove Miscellaneous Expense (Began)	(5,858)	
17	To Remove Dues and Donations (Began)	(51,149)	
18	To Remove Disallowed Promotion Expense (Began)	(4,399)	
19	To Remove Disallowed Advertising Expense (Began)	(600)	
20	To Remove Disallowed Dues, Donations and Memberships (Began)	0	
21	To Remove Disallowed Lobbying Expense (Began)	0	
22	To Annualize Group Insurance Expense (Hanneken)	420,015	
23	To Annualize Incentive Compensation Expense (Hanneken)	(9,698)	
24	To Adjust Allocated External Affairs Expense (Hanneken)	0	
25	To Adjust Allocated Management Fees Expense (Hanneken)	0	
26	To Adjust Allocated Incentive Compensation Expense (Hanneken)	0	
27	To Reduce Capitalized Cost (Hanneken)	0	
28	To Remove Expense Associated with Penalties (Hagemeyer)	0	
29	To Annualize Defined Contribution Pension Expense	(2,469)	
Depreciation - Plant		\$-15	\$ 506,444
1	To annualize depreciation expense at Staff's proposed rates (Began)	\$ 746,839	

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Adjustments To Income Statement

Joplin

Adjmt No.	Description	Adjustment Amount	Total Adjustment
2	To adjust depreciation expense related to contributions in aid of construction (Began)	(238,694)	
3	To adjust depreciation related to transportation and power operated equipment (Began)	(1,702)	
Amortization S-16			
1		\$ 0	\$ 0
Taxes Other Than Income S-17			
1	To Annualize Payroll Taxes (Hanneken)	\$ 29,248	\$ 63,234
2	To Adjust Payroll Tax Related to Incentive Compensation (Hanneken)	(742)	
3	To Remove Payroll Tax Related to Lobbyist (Hanneken)	0	
4	To Adjust Franchise Tax (Began)	0	
5	To Adjust PSC Assessment (Began)	0	
6	To Adjust Property Tax (Began)	34,728	
Current Income Tax S-18			
1	To adjust current income tax expense. (Cassidy)	\$ (268,763)	\$ (268,763)
Deferred Income Tax Expense S-19			
1	To adjust deferred income tax expense. (Cassidy)	\$ (15,787)	\$ (15,787)
ITC Amortization S-20			
1		\$ 0	\$ 0
2		0	

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Income Tax Calculation

		Joplin			
	Description	Test Year	7.07% Return	7.30% Return	7.53% Return
Line	(A)	(B)	(C)	(D)	(E)
1	Net Operating Income (Acct. Sch. 1)	\$ 319,030	\$ 3,041,984	\$ 3,140,946	\$ 3,239,907
2	Add:				
3	Current Income Tax	(637,779)	1,058,831	1,120,491	1,182,152
4	Deferred Income Taxes				
5	Deferred Income Tax Expense	94,959	94,959	94,959	94,959
6	ITC Amortization	(8,297)	(8,297)	(8,297)	(8,297)
7	Net Income Before Income Tax	\$ (232,086)	\$ 4,187,478	\$ 4,348,099	\$ 4,508,721
8	Additions to Net Income Before Income Tax:				
9	Book Depreciation	\$ 1,444,323	\$ 1,444,323	\$ 1,444,323	\$ 1,444,323
10	Contributions In Aid of Construction	0	0	0	0
11	Non Deductible Reserve Deficiency Amortization	0	0	0	0
12	Miscellaneous Non-deductible Expenses	2,413	2,413	2,413	2,413
13	Other (Describe)	0	0	0	0
14	Other (Describe)	0	0	0	0
15	Total Additions	\$ 1,446,736	\$ 1,446,736	\$ 1,446,736	\$ 1,446,736
16	Subtractions to Net Income Before Income Tax:				
17	Interest Expense @ 3.13%	\$ 1,346,734	\$ 1,346,734	\$ 1,346,734	\$ 1,346,734
18	Tax Straight Line Depreciation	1,444,323	1,444,323	1,444,323	1,444,323
19	Tax Depreciation in Excess of Straight Line	84,968	84,968	84,968	84,968
20	Cost of Removal	0	0	0	0
21	Other (Describe)	0	0	0	0
22	Other (Describe)	0	0	0	0
23	Total Subtractions	\$ 2,876,025	\$ 2,876,025	\$ 2,876,025	\$ 2,876,025
24	Net Taxable Income	\$ (1,661,375)	\$ 2,758,189	\$ 2,918,810	\$ 3,079,432
25	Provision for Federal Income Tax				
26	Net Taxable Income	\$ (1,661,375)	\$ 2,758,189	\$ 2,918,810	\$ 3,079,432
27	Deduct Missouri Income Tax @ 100.00%	(86,612)	143,792	152,165	160,539
28	Federal Taxable Income	\$ (1,574,763)	\$ 2,614,397	\$ 2,766,645	\$ 2,918,893
29	Federal Income Tax @ 35.00%	\$ (551,167)	\$ 915,039	\$ 968,326	\$ 1,021,613
30	Provision for Missouri Income Tax				
31	Net Taxable Income	\$ (1,661,375)	\$ 2,758,189	\$ 2,918,810	\$ 3,079,432
32	Deduct Federal Income Tax @ 50.00%	(275,584)	457,520	484,163	510,806
33	Missouri Taxable Income	\$ (1,385,791)	\$ 2,300,669	\$ 2,434,647	\$ 2,568,626
34	Missouri Income Tax @ 6.25%	\$ (86,612)	\$ 143,792	\$ 152,165	\$ 160,539
35	Summary of Provision For Income Tax				
36	Federal Income Tax	\$ (551,167)	\$ 915,039	\$ 968,326	\$ 1,021,613
37	State Income Tax	(86,612)	143,792	152,165	160,539
38	Total Current Income Tax	\$ (637,779)	\$ 1,058,831	\$ 1,120,491	\$ 1,182,152

MEXICO

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)	Mexico		
		8.60% Equity Return (B)	9.10% Equity Return (C)	9.60% Equity Return (D)
1	Net Original Cost Rate Base (From Accounting Schedule 2)	\$ 13,362,232	\$ 13,362,232	\$ 13,362,232
2	Rate of Return	7.07%	7.30%	7.53%
3	Net Operating Income Requirement	\$ 944,710	\$ 975,443	\$ 1,006,176
4	Net Operating Income Available (From Accounting Schedule 9)	516,934	516,934	516,934
5	Additional Net Operating Income Requirement	\$ 427,776	\$ 458,509	\$ 489,242
6	Income Tax Requirement: (From Accounting Schedule 11)			
7	Required Current Income Tax	\$ 316,213	\$ 335,362	\$ 354,511
8	Test Year Current Income Tax	49,675	49,675	49,675
9	Additional Current Income Tax Requirement	\$ 266,538	\$ 285,687	\$ 304,836
10	Additional Gross Revenue Requirement Before Allowances	\$ 694,314	\$ 744,196	\$ 794,078
11	Allowance for True-up	\$	\$ 0	\$ 0
12	Additional Gross Revenue Requirement	\$ 694,314	\$ 744,196	\$ 794,078
13	Adjusted Revenue at Current Rates (From Accounting Schedule 9)	\$ 2,592,056	\$ 2,592,056	\$ 2,592,056
14	Total Gross Revenue Requirement	\$ 3,286,370	\$ 3,336,252	\$ 3,386,134

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)	Mexico		
		Direct Assigned (B)	Corporate Distribution (C)	Total (D)
1	Plant in Service (From Accounting Schedule 3)	\$ 18,464,209	\$ 132,657	\$ 18,596,866
2	Less:			0
3	Accumulated Depreciation Reserve (From Accounting Schedule 5)	2,808,488	43,378	2,851,866
4	Accumulated Amortization Reserve		0	0
5	Net Plant in Service	\$ 15,655,721	\$ 89,279	\$ 15,745,000
6	Add:			
7	Cash Working Capital (From Accounting Schedule 8)	\$ (7,907)	\$	\$ (7,907)
8	Materials and Supplies	18,263	168	18,431
9	Prepayments		9,041	9,041
10	Deferred OPEB Asset		54,427	54,427
11	Other		0	0
12	Other		0	0
13	Other		0	0
14	Total Additions to Net Plant in Service	\$ 10,356	\$ 63,635	\$ 73,991
15	Deduct:			
16	Interest Offset (From Accounting Schedule 8)	\$ 81,138	\$	\$ 81,138
17	Federal Income Tax Offset (From Accounting Schedule 8)	(765)		(765)
18	State Income Tax Offset (From Accounting Schedule 8)	2,461		2,461
19	Contributions In Aid of Construction:	854,141	0	854,141
20	Customer Advances	138,781	405	139,186
21	Customer Deposits		0	0
22	Pre-71 ITC		0	0
23	Deferred Income Taxes		1,249,066	1,249,066
24	Accrued Pension Liability		131,534	131,534
25	Other		0	0
26	Other		0	0
27	Other		0	0
28	Total Deductions to Net Plant in Service	\$ 1,075,756	\$ 1,381,004	\$ 2,456,760
29	Total Rate Base	\$ 14,590,321	\$ (1,228,089)	\$ 13,362,232

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

Plant In Service

Mexico							
Line	A/C No.	Plant Title	Balance 5/31/07	Adjustments		Corporate Distribution	As Adjusted (C)+(D)+(E)
				Amount	No.		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1		Intangible					
2	301	Organization	\$	\$ 0	P-1	\$ 2,392	\$ 2,392
3	302	Franchise & Consents		0	P-2	0	0
4	303	Miscellaneous Intangible	1,127	0	P-3	3,745	4,872
5		Total Intangible	\$ 1,127	\$ 0		\$ 6,137	\$ 7,264
6		Source of Supply					
7	310	Land & Land Rights	\$ 25,516	\$ 0	P-4	\$ 0	\$ 25,516
8	311	Structures & Improvements	68,215	0	P-5	0	68,215
9	312	Collecting & Impounding Res	183	0	P-6	0	183
10	313	Lake, River & Other Intakes		0	P-7	0	0
11	314	Wells & Springs	934,615	0	P-8	0	934,615
12	315	Infiltration Galleries & Tunnels		0	P-9	0	0
13	316	Supply Mains	866,477	0	P-9	0	866,477
14	316	Supply Mains-North Plant		0	P-10	0	0
15	316	Supply Mains-Central Plant		0	P-11	0	0
16	316	Supply Mains-South Plant		0	P-12	0	0
17	316	Supply Mains-Meramec Plant		0	P-13	0	0
18	317	Other Source of Supply Plant	1,730	0	P-14	0	1,730
19		Total Source of Supply	\$ 1,896,736	\$ 0		\$ 0	\$ 1,896,736
20		Pumping					
21	320	Land & Land Rights	\$ 58,808	\$ 0	P-15	\$ 0	\$ 58,808
22	321	S & I-Plant	73,206	0	P-16	0	73,206
23	321.1	S & I-Pumps (STL)		0	P-17	0	0
24	321.2	S & I-Boosters		0	P-18	0	0
25	322	Boiler Equipment		0	P-19	0	0
26	323	Other Power Prod. Equip.	5,343	0	P-20	0	5,343
27	324	Steam Pumping Equipment		0	P-21	0	0
28	325.1	Electric Pumping Equipment	741,628	0	P-22	0	741,628
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	35,764	0	P-30	0	35,764
37		Total Pumping	\$ 914,749	\$ 0		\$ 0	\$ 914,749
38		Water Treatment Plant					
39	330	Land & Land Rights	\$ 13,920	\$ 0	P-31	\$ 0	\$ 13,920
40	331	Structures & Improvements	3,517,987	0	P-32	0	3,517,987
41	331	S & I - North Plant		0	P-33	0	0
42	331	S & I-Central 1 & 2		0	P-34	0	0
43	331	S & I-Central 3		0	P-35	0	0
44	331	S & I-South Plant		0	P-36	0	0
45	331	S & I-Meramac		0	P-37	0	0
46	332	WT Equip Non-Media	2,491,663	0	P-38	0	2,491,663
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
Case No. WR-2007-0216
Test Year Ending June 30, 2006 Updated Through December 31, 2006

Plant In Service

				Mexico			
Line	A/C No.	Plant Title	Balance 5/31/07	Adjustments		Corporate Distribution	As Adjusted (C)+(D)+(F)
				Amount	No.		
(A)	(B)	(C)	(D)	(E)	(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	23,864	0	P-44	0	23,864
53	332.4	Equipment Filter Media	68,985	0	P-45	0	68,985
54		Total Water Treatment Plant	\$ 6,116,419	\$ 0		\$ 0	\$ 6,116,419
55		Transmission & Distribution					
56	340	Land & Land Rights	\$ 13,336	\$ 0	P-46	\$ 0	\$ 13,336
57	341	Structures & Improvements	69,287	0	P-47	0	69,287
58	341.63	S & I-Spec Cross		0	P-48	0	0
59	342	Distr. Res. & Standpipes	304,708	0	P-49	0	304,708
60	342	Rsvr & Standpipe-Elev	48,039	0	P-50	0	48,039
61	342	Rsvr & Standpipe-Ground	19,616	0	P-51	0	19,616
62	343	T & D Mains (Not Classified)	2,788,696	0	P-52	0	2,788,696
63	343.1	T & D Mains - 4" & Less	190,802	0	P-53	0	190,802
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"	952,355	0	P-56	(3)	952,352
67	343.2	CI-10" & Smaller-1900-1928		0	P-57	0	0
68	343.2	CI-10" & Smaller 1929-1956		0	P-58	0	0
69	343.2	CI-10" & Smaller-1957-1993		0	P-59	0	0
70	343.2	T & D Mains - DI 6-8 (STL)		0	P-60	0	0
71	343.2	T & D Mains - DI 6-10" (TN)		0	P-61	0	0
72	343.2	T & D Mains - PL 6-8" (STL)		0	P-62	0	0
73	343.3	T & D Mains - 10" to 16"	1,175,783	0	P-63	249	1,176,032
74	343.3	T & D Mains - 18" & Greater		0	P-64	0	0
75	343.3	CI-12" (STL)		0	P-65	0	0
76	343.3	CI-16" (STL)		0	P-66	0	0
77	343.3	T & D Mains - DI 12 (STL)		0	P-66	0	0
78	343.3	T & D Mains - DI 16 & Greater (STL)		0	P-67	0	0
79	343.3	T & D Mains - LJ 20 (STL)		0	P-68	0	0
80	343.3	T & D Mains - PL 12 (STL)		0	P-69	0	0
81	344	Fire Mains	30,970	0	P-70	0	30,970
82	345	Services	1,799,344	0	P-71	0	1,799,344
83	346.1	Meters-Bronze Case	401,531	0	P-72	0	401,531
84	346.2	Meters-Plastic Case		0	P-73	0	0
85	346.3	Meters-Other	72,150	0	P-74	0	72,150
86	346.3	Meters-Remote (ARB's)		0	P-75	0	0
87	347.1	Meter Install	822,895	0	P-76	0	822,895
88	347.2	Meter Install-Other		0	P-77	0	0
89	348	Hydrants	432,824	0	P-78	0	432,824
90	349	Other T&D Plant	11,781	0	P-79	0	11,781
91		Total Transmission & Distribution	\$ 9,134,117	\$ 0		\$ 247	\$ 9,134,364

Missouri-American Water Company
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Plant In Service

Mexico

Line	A/C No.	Plant Title	Balance 5/31/07	Adjustments		Corporate Distribution	As Adjusted (C)+(D)-(F)				
				Amount	No.						
	(A)	(B)	(C)	(D)	(E)	(F)	(G)				
92		Sewer Plant									
93	351	Structures & Improvements	\$	\$	0	P-80	\$	0			
94	352.1	Collection Sewers Forced			0	P-81		0			
95	352.2	Collecting Mains			0	P-82		0			
96	352.2	Collecting Mains Other			0	P-83		0			
97	353	Service to Customers			0	P-84		0			
98	363	Electric Pumping Equipment			0	P-85		0			
99	370.1	Land & Land Rights			0	P-86		0			
100	372	T&D Equipment			0	P-87		0			
101	372	T&D Equipment Influent Lift			0	P-88		0			
102	374	Outfall Sewer Lines			0	P-89		0			
103		Total Sewer Plant	\$	0	\$	0	\$	0			
104		General Plant									
105	389	Land & Land Rights	\$	2,057	\$	0	P-90	\$	2,057		
106	390	S&I-Store, Shop & Garage		24,657		0	P-91		24,657		
107	390.1	S & I-Offices		122,345		0	P-92		122,345		
108	390.1	S & I-Leasehold				0	P-93		0		
109	390.1	S & I-Leasehold - SCADA				0	P-94		0		
110	390.3	S&I-Misc				0	P-95		0		
111	391	Office Furniture and Equipment		1,849		0	P-96	9,944	11,793		
112	391.2	Computers & Peripheral Equipment		23,272		0	P-97	30,566	53,838		
113	391.25	Computer Software		31,048		0	P-98	80,174	111,222		
114	391.26	Computer Software Personal				0	P-99	1,555	1,555		
115	391.3	Data Handling Equipment		36,004		0	P-100	0	36,004		
116	391.3	Other Office Equipment		9,385		0	P-101	187	9,572		
117	392.11	Trans Equipment-Lt Duty Trucks		22,859		0	P-102	535	23,394		
118	392.12	Trans Equipment-Hvy Duty Trucks				0	P-103	0	0		
119	392.2	Trans Equipment-Autos		16,428		0	P-104	1,975	18,403		
120	392.3	Trans Equipment Other				0	P-105	0	0		
121	393	Stores Equipment		11,065		0	P-106	0	11,065		
122	394	Tools, Shop & Garage Equipment		45,889		0	P-107	218	46,107		
123	394	Tools, Shop & Garage Equip Other				0	P-108	0	0		
124	395	Laboratory Equipment		14,267		0	P-109	0	14,267		
125	395	Laboratory Equipment Other				0	P-110	0	0		
126	396	Power Operated Equipment		8,027		0	P-111	0	8,027		
127	397	Comm Equipment-Non-Tele		20,164		0	P-112	516	20,680		
128	397.2	Comm Equipment-Tele		3,693		0	P-113	462	4,155		
129	398	Miscellaneous		8,052		0	P-114	143	8,195		
130	399	Other Tangible Property				0	P-115	0	0		
131		Total General Plant	\$	401,061	\$	0		\$	126,274	\$	527,335
132		Total Plant In Service	\$	18,464,209	\$	0		\$	132,657	\$	18,596,866

Missouri-American Water Company
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Depreciation Reserve

Line	A/C No.	Plant Title	Balance 5/31/07	Mexico		Corporate Distribution	As Adjusted (C)+(D)+(F)
				Amount	No.		
				(D)	(E)		
(A)	(B)	(C)	(F)	(G)			
1		Intangible					
2	301	Organization	\$	\$ 0	R-1	\$ 0	\$ 0
3	302	Franchise & Consents		0	R-2	0	0
4	303	Miscellaneous Intangible		0	R-3	4,493	4,493
5		Total Intangible	\$ 0	\$ 0		\$ 4,493	\$ 4,493
6		Source of Supply					
7	310	Land & Land Rights	\$	\$ 0	R-4	\$ 0	\$ 0
8	311	Structures & Improvements	27,166	0	R-5	0	27,166
9	312	Collecting & Impounding Res	140	0	R-6	0	140
10	313	Lake, River & Other Intakes		0	R-7	0	0
11	314	Wells & Springs	287,478	0	R-8	0	287,478
12	315	Infiltration Galleries & Tunnels		0	R-9	0	0
13	316	Supply Mains	158,671	0	R-9	0	158,671
14	316	Supply Mains-North Plant		0	R-10	0	0
15	316	Supply Mains-Central Plant		0	R-11	0	0
16	316	Supply Mains-South Plant		0	R-12	0	0
17	316	Supply Mains-Meramec Plant		0	R-13	0	0
18	317	Other Source of Supply Plant		0	R-14	0	0
19		Total Source of Supply	\$ 473,455	\$ 0		\$ 0	\$ 473,455
20		Pumping					
21	320	Land & Land Rights	\$	\$ 0	R-15	\$ 0	\$ 0
22	321	S & I-Plant	24,361	0	R-16	0	24,361
23	321.1	S & I-Pumps (STL)		0	R-17	0	0
24	321.2	S & I-Boosters		0	R-18	0	0
25	322	Boiler Equipment		0	R-19	0	0
26	323	Other Power Prod. Equip.	84	0	R-20	0	84
27	324	Steam Pumping Equipment		0	R-21	0	0
28	325.1	Electric Pumping Equipment	(213,545)	0	R-22	0	(213,545)
29	325.2	Pumping Equipment-Pre '46		0	R-23	0	0
30	325.3	Pumping Equipment-Post '46		0	R-24	0	0
31	325	Pumping Equipment-Booster		0	R-25	0	0
32	326	Diesel Pumping Equipment		0	R-26	0	0
33	326	Dsl Pump Equip-Stratman		0	R-27	0	0
34	326	Dsl Pump Equip-Central Plant		0	R-28	0	0
35	327	Pump Equip Hydraulic		0	R-29	0	0
36	328	Other Pumping Equipment	1,831	0	R-30	0	1,831
37		Total Pumping	\$ (187,269)	\$ 0		\$ 0	\$ (187,269)
38		Water Treatment Plant					
39	330	Land & Land Rights	\$	\$ 0	R-31	\$ 0	\$ 0
40	331	Structures & Improvements	454,890	0	R-32	0	454,890
41	331	S & I - North Plant		0	R-33	0	0
42	331	S & I-Central 1 & 2		0	R-34	0	0
43	331	S & I-Central 3		0	R-35	0	0
44	331	S & I-South Plant		0	R-36	0	0
45	331	S & I-Meramac		0	R-37	0	0
46	332	WT Equip Non-Media	340,973	0	R-38	0	340,973
47	332	WT Equip-North Plant		0	R-39	0	0

Missouri-American Water Company
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Depreciation Reserve

				Mexico			
Line	A/C No.	Plant Title	Balance 5/31/07	Adjustments		Corporate Distribution	As Adjusted (C)+(D)+(F)
	(A)			(B)	(D)		
48	332	WT Equip-Central 1 & 2		0	R-40	0	0
49	332	WT Equip-Central 3		0	R-41	0	0
50	332	WT Equip-South Plant		0	R-42	0	0
51	332	WT Equip-Meramac		0	R-43	0	0
52	332	Other P/E Hand Equipment	701	0	R-44	0	701
53	332.4	Equipment Filter Media		0	R-45	0	0
54		Total Water Treatment Plant	\$ 796,564	\$ 0		\$ 0	\$ 796,564
55		Transmission & Distribution					
56	340	Land & Land Rights	\$	\$ 0	R-46	\$ 0	\$ 0
57	341	Structures & Improvements	8,171	0	R-47	0	8,171
58	341.63	S & I-Spec Cross		0	R-48	0	0
59	342	Distr. Res. & Standpipes	108,460	0	R-49	0	108,460
60	342	Rsvr & Standpipe-Elev	2,279	0	R-50	0	2,279
61	342	Rsvr & Standpipe-Ground	691	0	R-51	0	691
62	343	T & D Mains (Not Classified)	1,162,770	0	R-52	0	1,162,770
63	343.1	T & D Mains - 4" & Less	(11,232)	0	R-53	0	(11,232)
64	343.1	T & D Mains AC 4 (STL)		0	R-54	0	0
65	343.1	T & D Mains Galv 1 (STL)		0	R-55	0	0
66	343.2	T & D Mains - 6" to 8"	25,085	0	R-56	0	25,085
67	343.2	CI-10" & Smaller-1900-1928		0	R-57	0	0
68	343.2	CI-10" & Smaller 1929-1956		0	R-58	0	0
69	343.2	CI-10" & Smaller-1957-1993		0	R-59	0	0
70	343.2	T & D Mains - DI 6-8 (STL)		0	R-60	0	0
71	343.2	T & D Mains - DI 6-10" (TN)		0	R-61	0	0
72	343.2	T & D Mains - PL 6-8" (STL)		0	R-62	0	0
73	343.3	T & D Mains - 10" to 16"	14,604	0	R-63	0	14,604
74	343.3	T & D Mains - 18" & Greater		0	R-64	0	0
75	343.3	CI-12" (STL)		0	R-65	0	0
76	343.3	CI-16" (STL)		0	R-66	0	0
77	343.3	T & D Mains - DI 12 (STL)		0	R-66	0	0
78	343.3	T & D Mains - DI 16 & Greater (STL)		0	R-67	0	0
79	343.3	T & D Mains - LJ 20 (STL)		0	R-68	0	0
80	343.3	T & D Mains - PL 12 (STL)		0	R-69	0	0
81	344	Fire Mains	7,970	0	R-70	0	7,970
82	345	Services	86,642	0	R-71	0	86,642
83	346.1	Meters-Bronze Case	(4,147)	0	R-72	0	(4,147)
84	346.2	Meters-Plastic Case		0	R-73	0	0
85	346.3	Meters-Other	68,780	0	R-74	0	68,780
86	346.3	Meters-Remote (ARB's)		0	R-75	0	0
87	347.1	Meter Install	23,731	0	R-76	0	23,731
88	347.2	Meter Install-Other		0	R-77	0	0
89	348	Hydrants	121,549	0	R-78	0	121,549
90	349	Other T&D Plant	4,056	0	R-79	0	4,056
91		Total Transmission & Distribution	\$ 1,619,409	\$ 0		\$ 0	\$ 1,619,409

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Depreciation Reserve

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Mexico Adjustments		Corporate Distribution (F)	As Adjusted (G)
				Amount (D)	No. (E)		
92		Sewer Plant					
93	351.0	Structures & Improvements	\$	\$ 0	R-80	\$ 0	\$ 0
94	352.1	Collection Sewers Forced		0	R-81	0	0
95	352.2	Collecting Mains		0	R-82	0	0
96	352.2	Collecting Mains Other		0	R-83	0	0
97	353.0	Service to Customers		0	R-84	0	0
98	363.0	Electric Pumping Equipment		0	R-85	0	0
99	370.1	Land & Land Rights		0	R-86	0	0
100	372	T&D Equipment		0	R-87	0	0
101	372.0	T&D Equipment Influent Lift		0	R-88	0	0
102	374	Outfall Sewer Lines		0	R-89	0	0
103		Total Sewer Plant	\$ 0	\$ 0		\$ 0	\$ 0
104		General Plant					
105	389	Land & Land Rights	\$	\$ 0	R-90	\$ 0	\$ 0
106	390	S&I-Store, Shop & Garage	2,482	0	R-91	0	2,482
107	390.1	S & I-Offices	33,893	0	R-92	(2,118)	31,775
108	390.1	S & I-Leasehold		0	R-93	0	0
109	390.1	S & I-Leasehold - SCADA		0	R-94	0	0
110	390.3	S&I-Misc		0	R-95	0	0
111	391	Office Furniture and Equipment	(7,742)	0	R-96	(290)	(8,032)
112	391.2	Computers & Peripheral Equipment	(2,114)	0	R-97	1,580	(534)
113	391.25	Computer Software	4,906	0	R-98	36,390	41,296
114	391.26	Computer Software Personal		0	R-99	332	332
115	391.3	Data Handling Equipment	3,302	0	R-100	0	3,302
116	391.3	Other Office Equipment	30	0	R-101	118	148
117	392.11	Trans Equipment-Lt Duty Trucks	19,977	0	R-102	819	20,796
118	392.12	Trans Equipment-Hvy Duty Trucks		0	R-103	0	0
119	392.2	Trans Equipment-Autos	14,231	0	R-104	1,608	15,839
120	392.3	Trans Equipment Other		0	R-105	0	0
121	393	Stores Equipment	2,394	0	R-106	0	2,394
122	394	Tools, Shop & Garage Equipment	21,354	0	R-107	69	21,423
123	394	Tools, Shop & Garage Equip Other		0	R-108	0	0
124	395	Laboratory Equipment	(7,245)	0	R-109	0	(7,245)
125	395	Laboratory Equipment Other		0	R-110	0	0
126	396	Power Operated Equipment	10,591	0	R-111	0	10,591
127	397	Comm Equipment-Non-Tele	(9,349)	0	R-112	150	(9,199)
128	397.2	Comm Equipment-Tele	17,282	0	R-113	186	17,468
129	398	Miscellaneous	2,337	0	R-114	41	2,378
130	399	Other Tangible Property		0	R-115	0	0
131		Total General Plant	\$ 106,329	\$ 0		\$ 38,885	\$ 145,214
132		Not Classified		0	R-116	0	0
133		Total Depreciation Reserve	\$ 2,869,488	\$ 0		\$ 43,378	\$ 2,851,866

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Depreciation Expense

Line	A/C No.	Plant Title	District Specific Plant (Amdt Sch 3)	Depreciation Rate	Mexico		Total District Depreciation
					District Specific Depreciation	Corporate Depreciation Distribution	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	
1		Intangible					
2	301	Organization	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
3	302	Franchise & Consents	0	0.00%	0	0	0
4	303	Miscellaneous Intangible	1,127	0.00%	0	0	0
5		Total Intangible	\$ 1,127		\$ 0	\$ 0	\$ 0
6		Source of Supply					
7	310	Land & Land Rights	\$ 25,516	0.00%	\$ 0	\$ 0	\$ 0
8	311	Structures & Improvements	68,215	2.45%	1,671	0	1,671
9	312	Collecting & Impounding Res	183	1.25%	2	0	2
10	313	Lake, River & Other Intakes	0	1.77%	0	0	0
11	314	Wells & Springs	934,615	1.67%	15,608	0	15,608
12	315	Infiltration Galleries & Tunnels	0	1.67%	0	0	0
13	316	Supply Mains	866,477	1.60%	13,864	0	13,864
14	316	Supply Mains-North Plant	0	1.60%	0	0	0
15	316	Supply Mains-Central Plant	0	1.60%	0	0	0
16	316	Supply Mains-South Plant	0	1.60%	0	0	0
17	316	Supply Mains-Meramec Plant	0	1.60%	0	0	0
18	317	Other Source of Supply Plant	1,730	4.00%	69	0	69
19		Total Source of Supply	\$ 1,896,736		\$ 31,214	\$ 0	\$ 31,214
20		Pumping					
21	320	Land & Land Rights	\$ 58,808	0.00%	\$ 0	\$ 0	\$ 0
22	321	S & I-Plant	73,206	1.73%	1,266	0	1,266
23	321.1	S & I-Pumps (STL)	0	1.73%	0	0	0
24	321.2	S & I-Boosters	0	1.73%	0	0	0
25	322	Boiler Equipment	0	2.00%	0	0	0
26	323	Other Power Prod. Equip.	5,343	2.00%	107	0	107
27	324	Steam Pumping Equipment	0	0.00%	0	0	0
28	325.1	Electric Pumping Equipment	741,628	2.44%	18,096	0	18,096
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	35,764	2.44%	873	0	873
37		Total Pumping	\$ 914,749		\$ 20,342	\$ 0	\$ 20,342
38		Water Treatment Plant					
39	330	Land & Land Rights	\$ 13,920	0.00%	\$ 0	\$ 0	\$ 0
40	331	Structures & Improvements	3,517,987	1.63%	57,343	0	57,343
41	331	S & I - North Plant	0	1.63%	0	0	0
42	331	S & I-Central 1 & 2	0	1.63%	0	0	0
43	331	S & I-Central 3	0	1.63%	0	0	0
44	331	S & I-South Plant	0	1.63%	0	0	0
45	331	S & I-Meramac	0	1.63%	0	0	0
46	332	WT Equip Non-Media	2,491,663	2.78%	69,268	0	69,268
47	332	WT Equip-North Plant	0	2.78%	0	0	0
48	332	WT Equip-Central 1 & 2	0	2.78%	0	0	0
49	332	WT Equip-Central 3	0	2.78%	0	0	0
50	332	WT Equip-South Plant	0	2.78%	0	0	0
51	332	WT Equip-Meramac	0	2.78%	0	0	0
52	332	Other P/E Hand Equipment	23,864	3.33%	795	0	795
53	332.4	Equipment Filter Media	68,985	2.78%	1,918	0	1,918
54		Total Water Treatment Plant	\$ 6,116,419		\$ 129,324	\$ 0	\$ 129,324

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Depreciation Expense

Line	A/C No.	Plant Title	District Specific Plant (Account Sch 3)	Depreciation Rate	Mexico		Total District Depreciation
					District Specific Depreciation	Corporate Depreciation Distribution	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
55		Transmission & Distribution					
56	340	Land & Land Rights	\$ 13,336	0.00%	\$ 0	\$ 0	\$ 0
57	341	Structures & Improvements	69,287	2.67%	1,850	0	1,850
58	341.63	S & I-Spec Cross	0	0.00%	0	0	0
59	342	Distr. Res. & Standpipes	304,708	2.25%	6,856	0	6,856
60	342	Rsvr & Standpipe-Elev	48,039	2.25%	1,081	0	1,081
61	342	Rsvr & Standpipe-Ground	19,616	2.25%	441	0	441
62	343	T & D Mains (Not Classified)	2,788,696	1.50%	41,830	0	41,830
63	343.1	T & D Mains - 4" & Less	190,802	1.50%	2,862	0	2,862
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"	952,355	1.50%	14,285	(0)	14,285
67	343.2	CI-10" & Smaller-1900-1928	0	1.50%	0	0	0
68	343.2	CI-10" & Smaller 1929-1956	0	1.50%	0	0	0
69	343.2	CI-10" & Smaller-1957-1993	0	1.50%	0	0	0
70	343.2	T & D Mains - DI 6-8 (STL)	0	1.50%	0	0	0
71	343.2	T & D Mains - DI 6-10" (TN)	0	1.50%	0	0	0
72	343.2	T & D Mains - PL 6-8" (STL)	0	1.50%	0	0	0
73	343.3	T & D Mains - 10" to 16"	1,175,783	1.50%	17,637	4	17,640
74	343.3	T & D Mains - 18" & Greater	0	1.50%	0	0	0
75	343.3	CI-12" (STL)	0	1.50%	0	0	0
76	343.3	CI-16" (STL)	0	1.50%	0	0	0
77	343.3	T & D Mains - DI 12 (STL)	0	1.50%	0	0	0
78	343.3	T & D Mains - DI 16 & Greater (STL)	0	1.50%	0	0	0
79	343.3	T & D Mains - LJ 20 (STL)	0	1.50%	0	0	0
80	343.3	T & D Mains - PL 12 (STL)	0	1.50%	0	0	0
81	344	Fire Mains	30,970	1.50%	465	0	465
82	345	Services	1,799,344	3.08%	55,420	0	55,420
83	346.1	Meters-Bronze Case	401,531	2.43%	9,757	0	9,757
84	346.2	Meters-Plastic Case	0	2.43%	0	0	0
85	346.3	Meters-Other	72,150	2.43%	1,753	0	1,753
86	346.3	Meters-Remote (ARB's)	0	2.43%	0	0	0
87	347.1	Meter Install	822,895	2.43%	19,996	0	19,996
88	347.2	Meter Install-Other	0	2.43%	0	0	0
89	348	Hydrants	432,824	1.92%	8,310	0	8,310
90	349	Other T&D Plant	11,781	2.00%	236	0	236
91		Total Transmission & Distribution	\$ 9,134,117		\$ 182,780	\$ 4	\$ 182,783
92		Sewer Plant					
93	351.0	Structures & Improvements	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
94	352.1	Collection Sewers Forced	0	0.00%	0	0	0
95	352.2	Collecting Mains	0	0.00%	0	0	0
96	352.2	Collecting Mains Other	0	0.00%	0	0	0
97	353.0	Service to Customers	0	0.00%	0	0	0
98	363.0	Electric Pumping Equipment	0	0.00%	0	0	0
99	370.1	Land & Land Rights	0	0.00%	0	0	0
100	372	T&D Equipment	0	0.00%	0	0	0
101	372.0	T&D Equipment Influent Lift	0	0.00%	0	0	0
102	374	Outfall Sewer Lines	0	0.00%	0	0	0
103		Total Sewer Plant	\$ 0		\$ 0	\$ 0	\$ 0
104		General Plant					
105	389	Land & Land Rights	\$ 2,057	0.00%	\$ 0	\$ 0	\$ 0
106	390	S&I-Store, Shop & Garage	24,657	2.40%	592	0	592
107	390.1	S & I-Offices	122,345	2.40%	2,936	0	2,936
108	390.1	S & I-Leasehold	0	5.00%	0	0	0

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Depreciation Expense

Line			Mexico			
	A/C No.	Plant Title	District Specific Plant (Avg. Sch. 5)	Depreciation Rate	District Specific Depreciation	Corporate Depreciation Distribution
	(A)	(B)	(C)	(D)	(E)	(F)
109	390.1	S & I-Leasehold - SCADA	0	5.00%	0	0
110	390.3	S&I-Misc	0	2.40%	0	0
111	391	Office Furniture and Equipment	1,849	4.00%	74	398
112	391.2	Computers & Peripheral Equipment	23,272	14.29%	3,326	4,368
113	391.25	Computer Software	31,048	14.29%	4,437	11,457
114	391.26	Computer Software Personal	0	14.29%	0	222
115	391.3	Data Handling Equipment	36,004	6.67%	2,401	0
116	391.3	Other Office Equipment	9,385	6.67%	626	13
117	392.11	Trans Equipment-Lt Duty Trucks	22,859	0.00%	0	0
118	392.12	Trans Equipment-Hvy Duty Trucks	0	8.33%	0	0
119	392.2	Trans Equipment-Autos	16,428	0.00%	0	0
120	392.3	Trans Equipment Other	0	0.00%	0	0
121	393	Stores Equipment	11,065	2.86%	316	0
122	394	Tools, Shop & Garage Equipment	45,889	5.00%	2,294	11
123	394	Tools, Shop & Garage Equip Other	0	5.00%	0	0
124	395	Laboratory Equipment	14,267	4.00%	571	0
125	395	Laboratory Equipment Other	0	4.00%	0	0
126	396	Power Operated Equipment	8,027	6.82%	547	0
127	397	Comm Equipment-Non-Tele	20,164	5.00%	1,008	26
128	397.2	Comm Equipment-Tele	3,693	6.67%	246	31
129	398	Miscellaneous	8,052	5.00%	403	7
130	399	Other Tangible Property	0	5.00%	0	0
131		Total General Plant	\$ 401,061		\$ 19,778	\$ 16,532
132		Total Depreciation Expense	\$ 18,464,209		\$ 383,438	\$ 16,535

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Cash Working Capital

Line	Description (A)	Adjusted Test Year Expenses (B)	Revenue Lag (C)	Expense Lag (D)	Mexico		Cash Working Capital Requirement (G)
					Net CWC Lag (E) (C)-(D)	Factor (F) (D)/(E)	
1	Operation & Maintenance Expense						
2	Base Payroll	\$ 159,208	38.03	13.00	25.03	0.0686	\$ 10,922
3	Payroll Withholdings:						
4	FICA - Employee Portion	21,404	38.03	16.19	21.84	0.0598	1,280
5	Federal Income Taxes Withheld	52,213	38.03	16.19	21.84	0.0598	3,122
6	State Income Taxes Withheld	16,946	38.03	18.19	19.84	0.0544	922
7	401(k)	30,351	38.03	38.82	(0.79)	(0.0022)	(67)
8	EIP	2,347	38.03	38.82	(0.79)	(0.0022)	(5)
9	Fuel & Power	175,813	38.03	37.20	0.83	0.0023	404
10	Chemicals	64,598	38.03	38.03	0.00	0.0000	0
11	Materials and Supplies	108,723	38.03	38.03	0.00	0.0000	0
12	Purchased Water	0	38.03	42.45	(4.42)	(0.0121)	0
13	Management Fees	337,638	38.03	21.41	16.62	0.0455	15,363
14	Group Insurance	85,679	38.03	(7.50)	45.53	0.1247	10,684
15	OPEB's	13,935	38.03	3.41	34.62	0.0948	1,321
16	Pensions	36,728	38.03	17.58	20.45	0.0560	2,057
17	EIP - Employer Match	(497)	38.03	38.82	(0.79)	(0.0022)	1
18	401(k) - Employer Match	4,245	38.03	38.82	(0.79)	(0.0022)	(9)
19	Insurance Other Than Group	55,846	38.03	42.44	(4.41)	(0.0121)	(676)
20	Uncollectible Accounts	29,707	38.03	38.03	0.00	0.0000	0
21	Rents	5,699	38.03	(9.96)	47.99	0.1315	749
22	Cash Vouchers	251,997	38.03	21.41	16.62	0.0455	11,466
23	Total Operation & Maintenance Expense	\$ 1,452,582					\$ 57,534
24	Taxes Other Than Income						
25	FICA - Employer Portion	21,404	38.03	16.19	21.84	0.0598	\$ 1,280
26	Federal Unemployment	319	38.03	76.38	(38.35)	(0.1051)	(33)
27	State Unemployment	812	38.03	76.38	(38.35)	(0.1051)	(85)
28	Property Taxes	129,019	38.03	182.50	(144.47)	(0.3958)	(51,066)
29	Franchise Tax	5,282	38.03	(77.50)	115.53	0.3165	1,672
30	PSC Assessment	21,447	38.03	(31.63)	69.66	0.1908	4,092
31	Total Taxes Other Than Income	\$ 178,282					\$ (44,140)
32	Other Expenses						
33	Gross Receipts Tax	162,047	21.90	47.37	(25.47)	(0.0698)	(11,311)
34	Sales Tax	12,455	0.00	8.12	(8.12)	(0.0222)	(276)
35	Missouri Primacy Fees	16,000	21.90	243.50	(221.60)	(0.6071)	(9,714)
36	Total Other Expenses	\$ 190,501					\$ (21,301)
37	Cash Working Capital Before Income Tax and Interest Offsets						\$ (7,987)
38	Interest Expense	\$ 418,238	38.03	108.85	(70.82)	(0.1940)	\$ (81,138)
39	Federal Income Tax	\$ 273,270	38.03	37.00	1.03	0.0028	\$ 765
40	State Income Tax	\$ 42,942	38.03	58.95	(20.92)	(0.0573)	\$ (2,461)

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Income Statement

Line	Description (A)	Test Year End Direct Charges (B)	Mexico Adjustment		Adjusted Corporate Distribution (E)	Test Year As Adjusted (B)+(C)+(E) (F)
			Amount (C)	No. (D)		
1	Operating Revenues:					
2	Residential Revenue	\$ 1,188,315	\$ 37,151	S-1	\$ 0	\$ 1,225,466
3	Commercial Revenue	346,722	(1,033)	S-2	0	345,689
4	Industrial Revenue	377,233	(2,512)	S-3	0	374,721
5	Private Fire	88,572	0	S-4	0	88,572
6	Public Fire	0	0	S-5	0	0
7	Public Authorities	195,325	(650)	S-6	0	194,675
8	Sales For Resale	296,820	17,270	S-7	0	314,090
9	Other Revenue	46,679	0	S-8	2,164	48,843
10	Total Revenues	\$ 2,539,666	\$ 50,226		\$ 2,164	\$ 2,592,056
11	Operating Expenses:					
12	Operation & Maintenance:					
13	Source of Supply	211,482	(2,807)	S-9	7	208,682
14	Pumping	55,209	(2,912)	S-10	(1,730)	50,568
15	Water Treatment	126,354	14,312	S-11	13	140,679
16	Transmission & Distribution	201,964	(5,735)	S-12	0	196,229
17	Customer Accounts	51,685	2,600	S-13	50,053	104,338
18	Administrative & General	258,082	2,590	S-14	491,413	752,085
19	Total O & M Expense	\$ 904,776	\$ 8,049		\$ 539,757	\$ 1,452,582
20	Other Operating Expenses:					
21	Depreciation - Plant	300,693	64,857	S-15	16,535	382,086
22	Amortization	0	0	S-16	384	384
23	Taxes Other Than Income	150,903	(399)	S-17	27,778	178,282
24	Total Other Operating Expense	\$ 451,596	\$ 64,458		\$ 44,698	\$ 560,752
25	Total Operating Expenses	1,356,372	72,507		584,455	2,013,334
26	Net Income Before Income Taxes	\$ 1,183,294	\$ (22,281)		\$ (582,291)	\$ 578,722
27	Income Taxes:					
28	Current Income Tax	\$ 0	\$ 20,933	S-18	\$ 28,742	\$ 49,675
29	Deferred Income Tax:					
30	Deferred Income Tax Expense	0	(29,014)	S-19	41,127	12,113
31	ITC Amortization	0	0	S-20	0	0
32	Total Income Taxes	\$ 0	\$ (8,080)		\$ 69,869	\$ 61,788
33	Net Operating Income	\$ 1,183,294	\$ (14,201)		\$ (652,160)	\$ 516,934

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Adjustments To Income Statement

		Mexico	
Adjmt No	Description	Adjustment Amount	Total Adjustment
Residential Revenue S-1			\$ 37,151
1	To Normalize and Annualize Revenues (Grissum)	\$ 37,146	
2	To Remove Unbilled Revenues (Grissum)	5	
3	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Commercial Revenue S-2			\$ (1,033)
1	To Normalize and Annualize Revenues (Grissum)	\$ (5,092)	
2	To Remove Unbilled Revenues (Grissum)	4,059	
3	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Industrial Revenue S-3			\$ (2,512)
1	To Normalize and Annualize Revenues (Grissum)	\$ (23,854)	
2	To Remove Unbilled Revenues (Grissum)	21,342	
Private Fire S-4			\$ 0
1	To Remove Unbilled Revenues (Grissum)	0	
Public Fire S-5			\$ 0
1	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Public Authorities S-6			\$ (650)
1	To Remove Unbilled Revenues (Grissum)	(650)	
2	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Sales For Resale S-7			\$ 17,270
1	To Normalize and Annualize Revenues (Grissum)	\$ 0	
2	To Remove Unbilled Revenues (Grissum)	17,270	
3	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Other Revenue S-8			\$ 0
1	To Include Compensation for MAWC Services Provided by AWR (Cassidy)	0	
Source of Supply S-9			\$ (2,807)
1	To Annualize Payroll (Hanneken)	\$ (3,330)	
2	To Normalize Overtime Pay (Hanneken)	524	

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Adjustments To Income Statement

			Mexico	
Adjmt No	Description	Adjustment Amount	Total Adjustment	
3	To Remove Lobbyist Pay (Hanneken)	0		
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	0		
5	To Annualize Purchased Water Expense (Grissum)	0		
Pumping		S-10		\$ (2,912)
1	To Annualize Payroll (Hanneken)	\$ (71)		
2	To Normalize Overtime Pay (Hanneken)	11		
3	To Remove Lobbyist Pay (Hanneken)	0		
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	0		
5	To Annualize Fuel & Power Expense (Grissum)	(2,852)		
Water Treatment		S-11		\$ 14,312
1	To Annualize Payroll (Hanneken)	\$ (620)		
2	To Normalize Overtime Pay (Hanneken)	97		
3	To Remove Lobbyist Pay (Hanneken)	0		
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	0		
5	To Annualize Waste Disposal Expense (Hagemeyer)	0		
6	To Annualize Chemicals Expense (Grissum)	14,834		
Transmission & Distribution		S-12		\$ (5,735)
1	To Annualize Payroll (Hanneken)	\$ (6,060)		
2	To Normalize Overtime Pay (Hanneken)	953		
3	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	(627)		
4	To Annualize Main Breaks Expense (Hagemeyer)	0		
Customer Accounts		S-13		\$ 2,600
1	To Annualize Payroll (Hanneken)	\$ (2,615)		
2	To Normalize Overtime Pay (Hanneken)	411		
3	To Annualize Postage Expense (Grissum)	1,104		
4	To Annualize Uncollectibles Expense (Grissum)	3,700		
Administrative & General		S-14		\$ 2,590
1	To Annualize Payroll (Hanneken)	\$ (3,894)		
2	To Normalize Overtime Pay (Hanneken)	612		

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

Adjustments To Income Statement

			Mexico	
Adjmt No.	Description		Adjustment Amount	Total Adjustment
3	To Remove Lobbyist Pay (Hanneken)		0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)		786	
5	To Remove STEP Costs (Hagemeyer)		0	
6	To Adjust the Allocation of Belleville Labs (Cassidy)		0	
7	To Annualize Insurance Other Than Group (Hagemeyer)		3,471	
8	To Annualize Other Post Employment Benefits (Hagemeyer)		3,669	
9	To Annualize Tank Painting Expense (Hagemeyer)		(108,090)	
10	To Annualize Pension Expense (Hagemeyer)		8,295	
11	To Annualize Transportation Leases (Hagemeyer)		9,663	
12	To Annualize Waste Disposal Expense (Hagemeyer)		0	
13	To Annualize Main Breaks Expense (Hagemeyer)		0	
14	To Normalize Rate Case Expense (Hagemeyer)		0	
15	To Remove Meals, Awards, etc. (Began)		(293)	
16	To Remove Miscellaneous Expense (Began)		0	
17	To Remove Dues and Donations (Began)		(1,478)	
18	To Remove Disallowed Promotion Expense (Began)		0	
19	To Remove Disallowed Advertising Expense (Began)		0	
20	To Remove Disallowed Dues, Donations and Memberships (Began)		0	
21	To Remove Disallowed Lobbying Expense (Began)		0	
22	To Annualize Group Insurance Expense (Hanneken)		93,766	
23	To Annualize Incentive Compensation Expense (Hanneken)		(2,252)	
24	To Adjust Allocated External Affairs Expense (Hanneken)		0	
25	To Adjust Allocated Management Fees Expense (Hanneken)		0	
26	To Adjust Allocated Incentive Compensation Expense (Hanneken)		0	
27	To Reduce Capitalized Cost (Hanneken)		0	
28	To Remove Expense Associated with Penalties (Hagemeyer)		0	
29	To Annualize Defined Contribution Pension Expense		(1,665)	
Depreciation - Plant S-15				\$ 64,857
1	To annualize depreciation expense at Staff's proposed rates (Began)		\$ 82,745	

Missouri-American Water Company

Case No. WR-2007-0216

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

Adjustments To Income Statement

		Mexico	
Adjmt No.	Description	Adjustment Amount	Total Adjustment
2	To adjust depreciation expense related to contributions in aid of construction (Began)	(17,770)	
3	To adjust depreciation related to transportation and power operated equipment (Began)	(118)	
Amortization S-16			\$ 0
1		\$ 0	
Taxes Other Than Income S-17			\$ (399)
1	To Annualize Payroll Taxes (Hanneken)	\$ (738)	
2	To Adjust Payroll Tax Related to Incentive Compensation (Hanneken)	(172)	
3	To Remove Payroll Tax Related to Lobbyist (Hanneken)	0	
4	To Adjust Franchise Tax (Began)	0	
5	To Adjust PSC Assessment (Began)	0	
6	To Adjust Property Tax (Began)	511	
Current Income Tax S-18			\$ 20,933
1	To adjust current income tax expense. (Cassidy)	\$ 20,933	
Deferred Income Tax Expense S-19			\$ (29,014)
1	To adjust deferred income tax expense. (Cassidy)	\$ (29,014)	
ITC Amortization S-20			\$ 0
1		\$ 0	
2		0	

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

Income Tax Calculation

Line	Description (A)	Test Year (B)	Mexico		
			7.07% Return (C)	7.30% Return (D)	7.53% Return (E)
1	Net Operating Income (Acct. Sch. 1)	\$ 516,934	\$ 944,710	\$ 975,443	\$ 1,006,176
2	Add:				
3	Current Income Tax	49,675	316,213	335,362	354,511
4	Deferred Income Taxes				
5	Deferred Income Tax Expense	12,113	12,113	12,113	12,113
6	ITC Amortization	0	0	0	0
7	Net Income Before Income Tax	\$ 578,722	\$ 1,273,036	\$ 1,322,918	\$ 1,372,800
8	Additions to Net Income Before Income Tax:				
9	Book Depreciation	\$ 382,086	\$ 382,086	\$ 382,086	\$ 382,086
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	471	471	471	471
13	Other (Describe)	0	0	0	0
14	Other (Describe)	0	0	0	0
15	Total Additions	\$ 382,557	\$ 382,557	\$ 382,557	\$ 382,557
16	Subtractions to Net Income Before Income Tax:				
17	Interest Expense @ 3.13%	\$ 418,238	\$ 418,238	\$ 418,238	\$ 418,238
18	Tax Straight Line Depreciation	382,086	382,086	382,086	382,086
19	Tax Depreciation in Excess of Straight Line	31,554	31,554	31,554	31,554
20	Cost of Removal	0	0	0	0
21	Other (Describe)	0	0	0	0
22	Other (Describe)	0	0	0	0
23	Total Subtractions	\$ 831,877	\$ 831,877	\$ 831,877	\$ 831,877
24	Net Taxable Income	\$ 129,401	\$ 823,715	\$ 873,598	\$ 923,480
25	Provision for Federal Income Tax				
26	Net Taxable Income	\$ 129,401	\$ 823,715	\$ 873,598	\$ 923,480
27	Deduct Missouri Income Tax @ 100.00%	6,746	42,942	45,543	48,144
28	Federal Taxable Income	\$ 122,655	\$ 780,773	\$ 828,055	\$ 875,336
29	Federal Income Tax @ 35.00%	\$ 42,929	\$ 273,270	\$ 289,819	\$ 306,368
30	Provision for Missouri Income Tax				
31	Net Taxable Income	\$ 129,401	\$ 823,715	\$ 873,598	\$ 923,480
32	Deduct Federal Income Tax @ 50.00%	21,465	136,635	144,910	153,184
33	Missouri Taxable Income	\$ 107,936	\$ 687,080	\$ 728,688	\$ 770,296
34	Missouri Income Tax @ 6.25%	\$ 6,746	\$ 42,942	\$ 45,543	\$ 48,144
35	Summary of Provision For Income Tax				
36	Federal Income Tax	\$ 42,929	\$ 273,270	\$ 289,819	\$ 306,368
37	State Income Tax	6,746	42,942	45,543	48,144
38	Total Current Income Tax	\$ 49,675	\$ 316,213	\$ 335,362	\$ 354,511

PARKVILLE WATER

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)	Parkville Water		
		8.60% Equity Return (B)	9.10% Equity Return (C)	9.60% Equity Return (D)
1	Net Original Cost Rate Base (From Accounting Schedule 2)	\$ 15,795,525	\$ 15,795,525	\$ 15,795,525
2	Rate of Return	7.07%	7.30%	7.53%
3	Net Operating Income Requirement	\$ 1,116,744	\$ 1,153,073	\$ 1,189,403
4	Net Operating Income Available (From Accounting Schedule 9)	824,939	824,939	824,939
5	Additional Net Operating Income Requirement	\$ 291,805	\$ 328,135	\$ 364,464
6	Income Tax Requirement: (From Accounting Schedule 11)			
7	Required Current Income Tax	\$ 359,033	\$ 381,670	\$ 404,306
8	Test Year Current Income Tax	177,216	177,216	177,216
9	Additional Current Income Tax Requirement	\$ 181,817	\$ 204,454	\$ 227,090
10	Additional Gross Revenue Requirement Before Allowances	\$ 473,622	\$ 532,588	\$ 591,554
11	Allowance for True-up	\$ 0	\$ 0	\$ 0
12	Additional Gross Revenue Requirement	\$ 473,622	\$ 532,588	\$ 591,554
13	Adjusted Revenue at Current Rates (From Accounting Schedule 9)	\$ 3,206,421	\$ 3,206,421	\$ 3,206,421
14	Total Gross Revenue Requirement	\$ 3,680,044	\$ 3,739,010	\$ 3,797,976

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)	Parkville Water		
		Direct Assigned (B)	Corporate Distribution (C)	Total (D)
1	Plant in Service (From Accounting Schedule 3)	\$ 27,551,754	\$ 109,790	\$ 27,661,544
2	Less:			0
3	Accumulated Depreciation Reserve (From Accounting Schedule 5)	4,288,114	35,901	4,324,015
4	Accumulated Amortization Reserve		0	0
5	Net Plant in Service	\$ 23,263,640	\$ 73,890	\$ 23,337,530
6	Add:			
7	Cash Working Capital (From Accounting Schedule 8)	\$ (102,082)	\$	\$ (102,082)
8	Materials and Supplies	7,903	249	8,152
9	Prepayments		7,482	7,482
10	Deferred OPEB Asset		45,045	45,045
11	Other		0	0
12	Other		0	0
13	Other		0	0
14	Total Additions to Net Plant in Service	\$ (94,179)	\$ 52,776	\$ (41,403)
15	Deduct:			
16	Interest Offset (From Accounting Schedule 8)	\$ 93,442	\$	\$ 93,442
17	Federal Income Tax Offset (From Accounting Schedule 8)	(2,451)		(2,451)
18	State Income Tax Offset (From Accounting Schedule 8)	2,550		2,550
19	Contributions In Aid of Construction:	2,937,259	0	2,937,259
20	Customer Advances	2,469,297	7,203	2,476,500
21	Customer Deposits		0	0
22	Pre-71 ITC		0	0
23	Deferred Income Taxes		1,884,441	1,884,441
24	Accrued Pension Liability		108,860	108,860
25	Other		0	0
26	Other		0	0
27	Other		0	0
28	Total Deductions to Net Plant in Service	\$ 5,500,097	\$ 2,000,505	\$ 7,500,602
29	Total Rate Base	\$ 17,669,364	\$ (1,873,839)	\$ 15,795,525

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

Plant In Service

Line	A/C No.	Plant Title	Balance 5/31/07	Parkville Water		Corporate Distribution	As Adjusted (C+D+E+F)
				Amount	No.		
1		Intangible					
2	301	Organization	\$ 77,470	\$ 0	P-1	\$ 1,980	\$ 79,450
3	302	Franchise & Consents	13	0	P-2	0	13
4	303	Miscellaneous Intangible	(1,804)	0	P-3	3,099	1,295
5		Total Intangible	\$ 75,679	\$ 0		\$ 5,079	\$ 80,758
6		Source of Supply					
7	310	Land & Land Rights	\$ 1,735	\$ 0	P-4	\$ 0	\$ 1,735
8	311	Structures & Improvements	18,918	0	P-5	0	18,918
9	312	Collecting & Impounding Res		0	P-6	0	0
10	313	Lake, River & Other Intakes		0	P-7	0	0
11	314	Wells & Springs	292,044	0	P-8	0	292,044
12	315	Infiltration Galleries & Tunnels		0	P-9	0	0
13	316	Supply Mains	166,827	0	P-9	0	166,827
14	316	Supply Mains-North Plant		0	P-10	0	0
15	316	Supply Mains-Central Plant		0	P-11	0	0
16	316	Supply Mains-South Plant		0	P-12	0	0
17	316	Supply Mains-Meramec Plant		0	P-13	0	0
18	317	Other Source of Supply Plant		0	P-14	0	0
19		Total Source of Supply	\$ 479,524	\$ 0		\$ 0	\$ 479,524
20		Pumping					
21	320	Land & Land Rights	\$	\$ 0	P-15	\$ 0	\$ 0
22	321	S & I-Plant	18,392	0	P-16	0	18,392
23	321.1	S & I-Pumps (STL)		0	P-17	0	0
24	321.2	S & I-Boosters		0	P-18	0	0
25	322	Boiler Equipment		0	P-19	0	0
26	323	Other Power Prod. Equip.		0	P-20	0	0
27	324	Steam Pumping Equipment		0	P-21	0	0
28	325.1	Electric Pumping Equipment	765,768	0	P-22	0	765,768
29	325.2	Pumping Equipment-Pre '46		0	P-23	0	0
30	325.3	Pumping Equipment-Post '46		0	P-24	0	0
31	325	Pumping Equipment-Booster		0	P-25	0	0
32	326	Diesel Pumping Equipment	12,817	0	P-26	0	12,817
33	326	Dsl Pump Equip-Stratman		0	P-27	0	0
34	326	Dsl Pump Equip-Central Plant		0	P-28	0	0
35	327	Pump Equip Hydraulic	81,548	0	P-29	0	81,548
36	328	Other Pumping Equipment	69,057	0	P-30	0	69,057
37		Total Pumping	\$ 947,582	\$ 0		\$ 0	\$ 947,582
38		Water Treatment Plant					
39	330	Land & Land Rights	\$ 432	\$ 0	P-31	\$ 0	\$ 432
40	331	Structures & Improvements	476,197	0	P-32	0	476,197
41	331	S & I - North Plant		0	P-33	0	0
42	331	S & I-Central 1 & 2		0	P-34	0	0
43	331	S & I-Central 3		0	P-35	0	0
44	331	S & I-South Plant		0	P-36	0	0
45	331	S & I-Meramac		0	P-37	0	0
46	332	WT Equip Non-Media	2,462,349	0	P-38	0	2,462,349
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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Plant In Service

Line	A/C No.	Plant Title	Balance 5/31/07	Parkville Water		Corporate Distribution	As Adjusted (C)+(D)+(F)
				Adjustments Amount	Adjustments No		
	(A)	(B)	(C)	(D)	(E)	(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	69,579	0	P-45	0	69,579
54		Total Water Treatment Plant	\$ 3,008,557	\$ 0		\$ 0	\$ 3,008,557
55		Transmission & Distribution					
56	340	Land & Land Rights	\$ 35,898	\$ 0	P-46	\$ 0	\$ 35,898
57	341	Structures & Improvements	294,984	0	P-47	0	294,984
58	341.63	S & I-Spec Cross		0	P-48	0	0
59	342	Distr. Res. & Standpipes	2,185,143	0	P-49	0	2,185,143
60	342	Rsvr & Standpipe-Elev	87,709	0	P-50	0	87,709
61	342	Rsvr & Standpipe-Ground	53,347	0	P-51	0	53,347
62	343	T & D Mains (Not Classified)	4,245,126	0	P-52	0	4,245,126
63	343.1	T & D Mains - 4" & Less	298,536	0	P-53	0	298,536
64	343.1	T & D Mains AC 4 (STL)		0	P-54	0	0
65	343.1	T & D Mains Galv 1 (STL)		0	P-55	0	0
66	343.2	T & D Mains - 6" to 8"	3,162,755	0	P-56	(2)	3,162,753
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"	5,533,474	0	P-63	206	5,533,680
74	343.3	T & D Mains - 18" & Greater	(999)	0	P-64	0	(999)
75	343.3	CI-12" (STL)		0	P-65	0	0
76	343.3	CI-16" (STL)		0	P-66	0	0
77	343.3	T & D Mains - DI 12 (STL)		0	P-66	0	0
78	343.3	T & D Mains - DI 16 & Greater (STL)		0	P-67	0	0
79	343.3	T & D Mains - LJ 20 (STL)		0	P-68	0	0
80	343.3	T & D Mains - PL 12 (STL)		0	P-69	0	0
81	344	Fire Mains	90,624	0	P-70	0	90,624
82	345	Services	1,824,028	0	P-71	0	1,824,028
83	346.1	Meters-Bronze Case	472,958	0	P-72	0	472,958
84	346.2	Meters-Plastic Case		0	P-73	0	0
85	346.3	Meters-Other	57,959	0	P-74	0	57,959
86	346.3	Meters-Remote (ARB's)		0	P-75	0	0
87	347.1	Meter Install	1,249,359	0	P-76	0	1,249,359
88	347.2	Meter Install-Other		0	P-77	0	0
89	348	Hydrants	1,102,989	0	P-78	0	1,102,989
90	349	Other T&D Plant	793,407	0	P-79	0	793,407
91		Total Transmission & Distribution	\$ 21,487,297	\$ 0		\$ 204	\$ 21,487,501

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

Plant In Service

Parkville Water							
Line	A/C No.	Plant Title	Balance 5/31/07	Adjustments		Corporate Distribution	As Adjusted (C)+(D)+(F)
				Amount	No.		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
92		Sewer Plant					
93	351	Structures & Improvements	\$	\$	0	P-80	\$ 0 \$ 0
94	352.1	Collection Sewers Forced			0	P-81	0 0
95	352.2	Collecting Mains			0	P-82	0 0
96	352.2	Collecting Mains Other			0	P-83	0 0
97	353	Service to Customers			0	P-84	0 0
98	363	Electric Pumping Equipment			0	P-85	0 0
99	370.1	Land & Land Rights			0	P-86	0 0
100	372	T&D Equipment			0	P-87	0 0
101	372	T&D Equipment Influent Lift			0	P-88	0 0
102	374	Outfall Sewer Lines			0	P-89	0 0
103		Total Sewer Plant	\$ 0	\$ 0		\$ 0	\$ 0
104		General Plant					
105	389	Land & Land Rights	\$ 142	\$ 0	P-90	\$ 0	\$ 142
106	390	S&I-Store, Shop & Garage	21,415	0	P-91	0	21,415
107	390.1	S & I-Offices	66,601	0	P-92	0	66,601
108	390.1	S & I-Leasehold		0	P-93	0	0
109	390.1	S & I-Leasehold - SCADA		0	P-94	0	0
110	390.3	S&I-Misc	527,144	0	P-95	0	527,144
111	391	Office Furniture and Equipment	59,131	0	P-96	8,230	67,361
112	391.2	Computers & Peripheral Equipment	7,532	0	P-97	25,297	32,829
113	391.25	Computer Software	32,299	0	P-98	66,353	98,652
114	391.26	Computer Software Personal		0	P-99	1,287	1,287
115	391.3	Data Handling Equipment	215,888	0	P-100	0	215,888
116	391.3	Other Office Equipment	25,812	0	P-101	155	25,967
117	392.11	Trans Equipment-Lt Duty Trucks	38,718	0	P-102	442	39,160
118	392.12	Trans Equipment-Hvy Duty Trucks		0	P-103	0	0
119	392.2	Trans Equipment-Autos	15,529	0	P-104	1,635	17,164
120	392.3	Trans Equipment Other		0	P-105	0	0
121	393	Stores Equipment	4,424	0	P-106	0	4,424
122	394	Tools, Shop & Garage Equipment	47,471	0	P-107	181	47,652
123	394	Tools, Shop & Garage Equip Other		0	P-108	0	0
124	395	Laboratory Equipment	84,812	0	P-109	0	84,812
125	395	Laboratory Equipment Other		0	P-110	0	0
126	396	Power Operated Equipment	438	0	P-111	0	438
127	397	Comm Equipment-Non-Tele	47,136	0	P-112	427	47,563
128	397.2	Comm Equipment-Tele		0	P-113	382	382
129	398	Miscellaneous	358,623	0	P-114	118	358,741
130	399	Other Tangible Property		0	P-115	0	0
131		Total General Plant	\$ 1,553,115	\$ 0		\$ 104,507	\$ 1,657,622
132		Total Plant In Service	\$ 27,551,754	\$ 0		\$ 109,790	\$ 27,661,544

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

Depreciation Reserve

Parkville Water

Line	A/C No.	Plant Title	Balance 5/31/07	Adjustments		Corporate Distribution	As Adjusted (C)+(D)+(F)
				Amount	No.		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1		Intangible					
2	301	Organization	\$	\$ 0	R-1	\$ 0	\$ 0
3	302	Franchise & Consents		0	R-2	0	0
4	303	Miscellaneous Intangible		0	R-3	3,719	3,719
5		Total Intangible	\$ 0	\$ 0		\$ 3,719	\$ 3,719
6		Source of Supply					
7	310	Land & Land Rights	\$	\$ 0	R-4	\$ 0	\$ 0
8	311	Structures & Improvements	7,806	0	R-5	0	7,806
9	312	Collecting & Impounding Res		0	R-6	0	0
10	313	Lake, River & Other Intakes		0	R-7	0	0
11	314	Wells & Springs	81,607	0	R-8	0	81,607
12	315	Infiltration Galleries & Tunnels		0	R-9	0	0
13	316	Supply Mains	42,268	0	R-9	0	42,268
14	316	Supply Mains-North Plant		0	R-10	0	0
15	316	Supply Mains-Central Plant		0	R-11	0	0
16	316	Supply Mains-South Plant		0	R-12	0	0
17	316	Supply Mains-Meramec Plant		0	R-13	0	0
18	317	Other Source of Supply Plant		0	R-14	0	0
19		Total Source of Supply	\$ 131,681	\$ 0		\$ 0	\$ 131,681
20		Pumping					
21	320	Land & Land Rights	\$	\$ 0	R-15	\$ 0	\$ 0
22	321	S & I-Plant	7,014	0	R-16	0	7,014
23	321.1	S & I-Pumps (STL)		0	R-17	0	0
24	321.2	S & I-Boosters		0	R-18	0	0
25	322	Boiler Equipment		0	R-19	0	0
26	323	Other Power Prod. Equip.		0	R-20	0	0
27	324	Steam Pumping Equipment		0	R-21	0	0
28	325.1	Electric Pumping Equipment	215,804	0	R-22	0	215,804
29	325.2	Pumping Equipment-Pre '46		0	R-23	0	0
30	325.3	Pumping Equipment-Post '46		0	R-24	0	0
31	325	Pumping Equipment-Booster		0	R-25	0	0
32	326	Diesel Pumping Equipment	292	0	R-26	0	292
33	326	Dsl Pump Equip-Stratman		0	R-27	0	0
34	326	Dsl Pump Equip-Central Plant		0	R-28	0	0
35	327	Pump Equip Hydraulic		0	R-29	0	0
36	328	Other Pumping Equipment	538	0	R-30	0	538
37		Total Pumping	\$ 223,648	\$ 0		\$ 0	\$ 223,648
38		Water Treatment Plant					
39	330	Land & Land Rights	\$	\$ 0	R-31	\$ 0	\$ 0
40	331	Structures & Improvements	145,341	0	R-32	0	145,341
41	331	S & I - North Plant		0	R-33	0	0
42	331	S & I-Central 1 & 2		0	R-34	0	0
43	331	S & I-Central 3		0	R-35	0	0
44	331	S & I-South Plant		0	R-36	0	0
45	331	S & I-Meramac		0	R-37	0	0
46	332	WT Equip Non-Media	572,443	0	R-38	0	572,443
47	332	WT Equip-North Plant		0	R-39	0	0

Missouri-American Water Company

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Depreciation Reserve

Parkville Water							
Line	A/C No.	Plant Title	Balance 5/31/07	Adjustments		Corporate Distribution	As Adjusted (C)+(D)+(F)
				Amount	No.		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
48	332	WT Equip-Central 1 & 2		0	R-40	0	0
49	332	WT Equip-Central 3		0	R-41	0	0
50	332	WT Equip-South Plant		0	R-42	0	0
51	332	WT Equip-Meramac		0	R-43	0	0
52	332	Other P/E Hand Equipment		0	R-44	0	0
53	332.4	Equipment Filter Media		0	R-45	0	0
54		Total Water Treatment Plant	\$ 717,784	\$ 0		\$ 0	\$ 717,784
55		Transmission & Distribution					
56	340	Land & Land Rights	\$	\$ 0	R-46	\$ 0	\$ 0
57	341	Structures & Improvements	15,537	0	R-47	0	15,537
58	341.63	S & I-Spec Cross		0	R-48	0	0
59	342	Distr. Res. & Standpipes	128,848	0	R-49	0	128,848
60	342	Rsvr & Standpipe-Elev	36,402	0	R-50	0	36,402
61	342	Rsvr & Standpipe-Ground	1,859	0	R-51	0	1,859
62	343	T & D Mains (Not Classified)	1,481,767	0	R-52	0	1,481,767
63	343.1	T & D Mains - 4" & Less	13,498	0	R-53	0	13,498
64	343.1	T & D Mains AC 4 (STL)		0	R-54	0	0
65	343.1	T & D Mains Galv 1 (STL)		0	R-55	0	0
66	343.2	T & D Mains - 6" to 8"	82,074	0	R-56	0	82,074
67	343.2	CI-10" & Smaller-1900-1928		0	R-57	0	0
68	343.2	CI-10" & Smaller 1929-1956		0	R-58	0	0
69	343.2	CI-10" & Smaller-1957-1993		0	R-59	0	0
70	343.2	T & D Mains - DI 6-8 (STL)		0	R-60	0	0
71	343.2	T & D Mains - DI 6-10" (TN)		0	R-61	0	0
72	343.2	T & D Mains - PL 6-8" (STL)		0	R-62	0	0
73	343.3	T & D Mains - 10" to 16"	156,868	0	R-63	0	156,868
74	343.3	T & D Mains - 18" & Greater		0	R-64	0	0
75	343.3	CI-12" (STL)		0	R-65	0	0
76	343.3	CI-16" (STL)		0	R-66	0	0
77	343.3	T & D Mains - DI 12 (STL)		0	R-66	0	0
78	343.3	T & D Mains - DI 16 & Greater (STL)		0	R-67	0	0
79	343.3	T & D Mains - LJ 20 (STL)		0	R-68	0	0
80	343.3	T & D Mains - PL 12 (STL)		0	R-69	0	0
81	344	Fire Mains	14,383	0	R-70	0	14,383
82	345	Services	440,740	0	R-71	0	440,740
83	346.1	Meters-Bronze Case	29,440	0	R-72	0	29,440
84	346.2	Meters-Plastic Case		0	R-73	0	0
85	346.3	Meters-Other	53,474	0	R-74	0	53,474
86	346.3	Meters-Remote (ARB's)		0	R-75	0	0
87	347.1	Meter Install	143,001	0	R-76	0	143,001
88	347.2	Meter Install-Other		0	R-77	0	0
89	348	Hydrants	287,053	0	R-78	0	287,053
90	349	Other T&D Plant	1,693	0	R-79	0	1,693
91		Total Transmission & Distribution	\$ 2,886,637	\$ 0		\$ 0	\$ 2,886,637

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Depreciation Reserve

Line	A/C No.	Plant Title	Balance 5/31/07	Parkville Water		Corporate Distribution	As Adjusted (C)+(D)+(F)
				Amount	No.		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
92		Sewer Plant					
93	351.0	Structures & Improvements	\$	\$ 0	R-80	\$ 0	\$ 0
94	352.1	Collection Sewers Forced		0	R-81	0	0
95	352.2	Collecting Mains		0	R-82	0	0
96	352.2	Collecting Mains Other		0	R-83	0	0
97	353.0	Service to Customers		0	R-84	0	0
98	363.0	Electric Pumping Equipment		0	R-85	0	0
99	370.1	Land & Land Rights		0	R-86	0	0
100	372	T&D Equipment		0	R-87	0	0
101	372.0	T&D Equipment Influent Lift		0	R-88	0	0
102	374	Outfall Sewer Lines		0	R-89	0	0
103		Total Sewer Plant	\$ 0	\$ 0		\$ 0	\$ 0
104		General Plant					
105	389	Land & Land Rights	\$	\$ 0	R-90	\$ 0	\$ 0
106	390	S&I-Store, Shop & Garage	2,156	0	R-91	0	2,156
107	390.1	S & I-Offices	37,480	0	R-92	(1,753)	35,727
108	390.1	S & I-Leasehold		0	R-93	0	0
109	390.1	S & I-Leasehold - SCADA		0	R-94	0	0
110	390.3	S&I-Misc	7,403	0	R-95	0	7,403
111	391	Office Furniture and Equipment	60,265	0	R-96	(240)	60,025
112	391.2	Computers & Peripheral Equipment	(2,020)	0	R-97	1,308	(712)
113	391.25	Computer Software	9,323	0	R-98	30,117	39,440
114	391.26	Computer Software Personal		0	R-99	275	275
115	391.3	Data Handling Equipment	37,877	0	R-100	0	37,877
116	391.3	Other Office Equipment	1,320	0	R-101	97	1,417
117	392.11	Trans Equipment-Lt Duty Trucks	10,053	0	R-102	678	10,731
118	392.12	Trans Equipment-Hvy Duty Trucks		0	R-103	0	0
119	392.2	Trans Equipment-Autos	13,452	0	R-104	1,331	14,783
120	392.3	Trans Equipment Other	17,258	0	R-105	0	17,258
121	393	Stores Equipment	2,813	0	R-106	0	2,813
122	394	Tools, Shop & Garage Equipment	21,863	0	R-107	57	21,920
123	394	Tools, Shop & Garage Equip Other		0	R-108	0	0
124	395	Laboratory Equipment	30,472	0	R-109	0	30,472
125	395	Laboratory Equipment Other		0	R-110	0	0
126	396	Power Operated Equipment	544	0	R-111	0	544
127	397	Comm Equipment-Non-Tele	36,351	0	R-112	124	36,475
128	397.2	Comm Equipment-Tele		0	R-113	154	154
129	398	Miscellaneous	41,452	0	R-114	34	41,486
130	399	Other Tangible Property		0	R-115	0	0
131		Total General Plant	\$ 328,062	\$ 0		\$ 32,182	\$ 360,244
132		Not Classified	302	0	R-116	0	302
133		Total Depreciation Reserve	\$ 4,288,114	\$ 0		\$ 35,981	\$ 4,324,015

Missouri-American Water Company
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Depreciation Expense

Line	A/C		District Specific Plant (Acq. Sch. 2)	Depreciation Rate	Parkville Water		
	No.	Plant Title			District Specific Depreciation	Corporate Depreciation Distribution	Total District Depreciation
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1		Intangible					
2	301	Organization	\$ 77,470	0.00%	\$ 0	\$ 0	\$ 0
3	302	Franchise & Consents	13	0.00%	0	0	0
4	303	Miscellaneous Intangible	(1,804)	0.00%	0	0	0
5		Total Intangible	\$ 75,679		\$ 0	\$ 0	\$ 0
6		Source of Supply					
7	310	Land & Land Rights	\$ 1,735	0.00%	\$ 0	\$ 0	\$ 0
8	311	Structures & Improvements	18,918	2.45%	463	0	463
9	312	Collecting & Impounding Res	0	1.25%	0	0	0
10	313	Lake, River & Other Intakes	0	1.77%	0	0	0
11	314	Wells & Springs	292,044	1.67%	4,877	0	4,877
12	315	Infiltration Galleries & Tunnels	0	1.67%	0	0	0
13	316	Supply Mains	166,827	1.60%	2,669	0	2,669
14	316	Supply Mains-North Plant	0	1.60%	0	0	0
15	316	Supply Mains-Central Plant	0	1.60%	0	0	0
16	316	Supply Mains-South Plant	0	1.60%	0	0	0
17	316	Supply Mains-Meramec Plant	0	1.60%	0	0	0
18	317	Other Source of Supply Plant	0	4.00%	0	0	0
19		Total Source of Supply	\$ 479,524		\$ 8,010	\$ 0	\$ 8,010
20		Pumping					
21	320	Land & Land Rights	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
22	321	S & I-Plant	18,392	1.73%	318	0	318
23	321.1	S & I-Pumps (STL)	0	1.73%	0	0	0
24	321.2	S & I-Boosters	0	1.73%	0	0	0
25	322	Boiler Equipment	0	2.00%	0	0	0
26	323	Other Power Prod. Equip.	0	2.00%	0	0	0
27	324	Steam Pumping Equipment	0	0.00%	0	0	0
28	325.1	Electric Pumping Equipment	765,768	2.44%	18,685	0	18,685
29	325.2	Pumping Equipment-Pre '46	0	2.44%	0	0	0
30	325.3	Pumping Equipment-Post '46	0	2.44%	0	0	0
31	325	Pumping Equipment-Booster	0	2.44%	0	0	0
32	326	Diesel Pumping Equipment	12,817	2.44%	313	0	313
33	326	Dsl Pump Equip-Stratman	0	2.44%	0	0	0
34	326	Dsl Pump Equip-Central Plant	0	2.44%	0	0	0
35	327	Pump Equip Hydraulic	81,548	2.44%	1,990	0	1,990
36	328	Other Pumping Equipment	69,057	2.44%	1,685	0	1,685
37		Total Pumping	\$ 947,582		\$ 22,990	\$ 0	\$ 22,990
38		Water Treatment Plant					
39	330	Land & Land Rights	\$ 432	0.00%	\$ 0	\$ 0	\$ 0
40	331	Structures & Improvements	476,197	1.63%	7,762	0	7,762
41	331	S & I - North Plant	0	1.63%	0	0	0
42	331	S & I-Central 1 & 2	0	1.63%	0	0	0
43	331	S & I-Central 3	0	1.63%	0	0	0
44	331	S & I-South Plant	0	1.63%	0	0	0
45	331	S & I-Meramac	0	1.63%	0	0	0
46	332	WT Equip Non-Media	2,462,349	2.78%	68,453	0	68,453
47	332	WT Equip-North Plant	0	2.78%	0	0	0
48	332	WT Equip-Central 1 & 2	0	2.78%	0	0	0
49	332	WT Equip-Central 3	0	2.78%	0	0	0
50	332	WT Equip-South Plant	0	2.78%	0	0	0
51	332	WT Equip-Meramac	0	2.78%	0	0	0
52	332	Other P/E Hand Equipment	0	3.33%	0	0	0
53	332.4	Equipment Filter Media	69,579	2.78%	1,934	0	1,934
54		Total Water Treatment Plant	\$ 3,008,557		\$ 78,150	\$ 0	\$ 78,150

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Depreciation Expense

Line			Parkville Water				
	A/C No.	Plant Title	District Specific Plant (Asset Sch 3)	Depreciation Rate	District Specific Depreciation	Corporate Depreciation Distribution	Total District Depreciation
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
55		Transmission & Distribution					
56	340	Land & Land Rights	\$ 35,898	0.00%	\$ 0	\$ 0	\$ 0
57	341	Structures & Improvements	294,984	2.67%	7,876	0	7,876
58	341.63	S & I-Spec Cross	0	0.00%	0	0	0
59	342	Distr. Res. & Standpipes	2,185,143	2.25%	49,166	0	49,166
60	342	Rsvr & Standpipe-Elev	87,709	2.25%	1,973	0	1,973
61	342	Rsvr & Standpipe-Ground	53,347	2.25%	1,200	0	1,200
62	343	T & D Mains (Not Classified)	4,245,126	1.50%	63,677	0	63,677
63	343.1	T & D Mains - 4" & Less	298,536	1.50%	4,478	0	4,478
64	343.1	T & D Mains AC 4 (STL)	0	1.50%	0	0	0
65	343.1	T & D Mains Galv 1 (STL)	0	1.50%	0	0	0
66	343.2	T & D Mains - 6" to 8"	3,162,755	1.50%	47,441	(0)	47,441
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"	5,533,474	1.50%	83,002	3	83,005
74	343.3	T & D Mains - 18" & Greater	(999)	1.50%	(15)	0	(15)
75	343.3	CI-12" (STL)	0	1.50%	0	0	0
76	343.3	CI-16" (STL)	0	1.50%	0	0	0
77	343.3	T & D Mains - DI 12 (STL)	0	1.50%	0	0	0
78	343.3	T & D Mains - DI 16 & Greater (STL)	0	1.50%	0	0	0
79	343.3	T & D Mains - LJ 20 (STL)	0	1.50%	0	0	0
80	343.3	T & D Mains - PL 12 (STL)	0	1.50%	0	0	0
81	344	Fire Mains	90,624	1.50%	1,359	0	1,359
82	345	Services	1,824,028	3.08%	56,180	0	56,180
83	346.1	Meters-Bronze Case	472,958	2.43%	11,493	0	11,493
84	346.2	Meters-Plastic Case	0	2.43%	0	0	0
85	346.3	Meters-Other	57,959	2.43%	1,408	0	1,408
86	346.3	Meters-Remote (ARB's)	0	2.43%	0	0	0
87	347.1	Meter Install	1,249,359	2.43%	30,359	0	30,359
88	347.2	Meter Install-Other	0	2.43%	0	0	0
89	348	Hydrants	1,102,989	1.92%	21,177	0	21,177
90	349	Other T&D Plant	793,407	2.00%	15,868	0	15,868
91		Total Transmission & Distribution	\$ 21,487,297		\$ 396,645	\$ 3	\$ 396,648
92		Sewer Plant					
93	351.0	Structures & Improvements	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
94	352.1	Collection Sewers Forced	0	0.00%	0	0	0
95	352.2	Collecting Mains	0	0.00%	0	0	0
96	352.2	Collecting Mains Other	0	0.00%	0	0	0
97	353.0	Service to Customers	0	0.00%	0	0	0
98	363.0	Electric Pumping Equipment	0	0.00%	0	0	0
99	370.1	Land & Land Rights	0	0.00%	0	0	0
100	372	T&D Equipment	0	0.00%	0	0	0
101	372.0	T&D Equipment Influent Lift	0	0.00%	0	0	0
102	374	Outfall Sewer Lines	0	0.00%	0	0	0
103		Total Sewer Plant	\$ 0		\$ 0	\$ 0	\$ 0
104		General Plant					
105	389	Land & Land Rights	\$ 142	0.00%	\$ 0	\$ 0	\$ 0
106	390	S&I-Store, Shop & Garage	21,415	2.40%	514	0	514
107	390.1	S & I-Offices	66,601	2.40%	1,598	0	1,598
108	390.1	S & I-Leasehold	0	5.00%	0	0	0

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Depreciation Expense

Parkville Water

Line	A/C No.	Plant Title	District Specific Plant (Acqg Sels. 5) (C)	Depreciation Rate (D)	District Specific Depreciation (E)	Corporate Depreciation Distribution (F)	Total District Depreciation (G)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
109	390.1	S & I-Leasehold - SCADA	0	5.00%	0	0	0
110	390.3	S&I-Misc	527,144	2.40%	12,651	0	12,651
111	391	Office Furniture and Equipment	59,131	4.00%	2,365	329	2,694
112	391.2	Computers & Peripheral Equipment	7,532	14.29%	1,076	3,615	4,691
113	391.25	Computer Software	32,299	14.29%	4,616	9,482	14,097
114	391.26	Computer Software Personal	0	14.29%	0	184	184
115	391.3	Data Handling Equipment	215,888	6.67%	14,400	0	14,400
116	391.3	Other Office Equipment	25,812	6.67%	1,722	10	1,732
117	392.11	Trans Equipment-Lt Duty Trucks	38,718	0.00%	0	0	0
118	392.12	Trans Equipment-Hvy Duty Trucks	0	8.33%	0	0	0
119	392.2	Trans Equipment-Autos	15,529	0.00%	0	0	0
120	392.3	Trans Equipment Other	0	0.00%	0	0	0
121	393	Stores Equipment	4,424	2.86%	127	0	127
122	394	Tools, Shop & Garage Equipment	47,471	5.00%	2,374	9	2,383
123	394	Tools, Shop & Garage Equip Other	0	5.00%	0	0	0
124	395	Laboratory Equipment	84,812	4.00%	3,392	0	3,392
125	395	Laboratory Equipment Other	0	4.00%	0	0	0
126	396	Power Operated Equipment	438	6.82%	30	0	30
127	397	Comm Equipment-Non-Tele	47,136	5.00%	2,357	21	2,378
128	397.2	Comm Equipment-Tele	0	6.67%	0	26	26
129	398	Miscellaneous	358,623	5.00%	17,931	6	17,937
130	399	Other Tangible Property	0	5.00%	0	0	0
131		Total General Plant	\$ 1,553,115		\$ 65,153	\$ 13,682	\$ 78,835
132		Total Depreciation Expense	\$ 27,551,754		\$ 570,947	\$ 13,685	\$ 584,632

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Cash Working Capital

Parkville Water

Line	Description (A)	Adjusted Test Year Expenses (B)	Revenue Lag (C)	Expense Lag (D)	Net CWC Lag (E) [(C)-(D)]	Factor (F) [(E)/(B)]	Cash Working Capital Requirement (G) [(B)*(F)]
1	Operation & Maintenance Expense						
2	Base Payroll	\$ 131,854	39.87	13.00	26.87	0.0736	\$ 9,704
3	Payroll Withholdings:						
4	FICA - Employee Portion	17,566	39.87	16.19	23.68	0.0649	1,140
5	Federal Income Taxes Withheld	43,242	39.87	16.19	23.68	0.0649	2,806
6	State Income Taxes Withheld	14,034	39.87	18.19	21.68	0.0594	834
7	401(k)	25,137	39.87	38.82	1.05	0.0029	73
8	EIP	1,944	39.87	38.82	1.05	0.0029	6
9	Fuel & Power	176,978	39.87	37.20	2.67	0.0073	1,292
10	Chemicals	95,733	39.87	39.87	0.00	0.0000	0
11	Materials and Supplies	59,159	39.87	39.87	0.00	0.0000	0
12	Purchased Water	58,223	39.87	42.45	(2.58)	(0.0071)	(413)
13	Management Fees	294,127	39.87	21.41	18.46	0.0506	14,883
14	Group Insurance	55,918	39.87	(7.50)	47.37	0.1298	7,258
15	OPEB's	11,535	39.87	3.41	36.46	0.0999	1,152
16	Pensions	30,451	39.87	17.58	22.29	0.0611	1,861
17	EIP - Employer Match	(423)	39.87	38.82	1.05	0.0029	(1)
18	401(k) - Employer Match	2,145	39.87	38.82	1.05	0.0029	6
19	Insurance Other Than Group	46,220	39.87	42.44	(2.57)	(0.0070)	(324)
20	Uncollectible Accounts	19,395	39.87	39.87	0.00	0.0000	0
21	Rents	1,852	39.87	(9.96)	49.83	0.1365	253
22	Cash Vouchers	153,242	39.87	21.41	18.46	0.0506	7,754
23	Total Operation & Maintenance Expense	\$ 1,238,333					\$ 48,284
24	Taxes Other Than Income						
25	FICA - Employer Portion	17,566	39.87	16.19	23.68	0.0649	\$ 1,140
26	Federal Unemployment	227	39.87	76.38	(36.51)	(0.1000)	(23)
27	State Unemployment	581	39.87	76.38	(36.51)	(0.1000)	(58)
28	Property Taxes	365,459	39.87	182.50	(142.63)	(0.3908)	(142,821)
29	Franchise Tax	7,829	39.87	(77.50)	117.37	0.3216	2,518
30	PSC Assessment	26,530	39.87	(31.63)	71.50	0.1959	5,197
31	Total Taxes Other Than Income	\$ 418,193					\$ (134,047)
32	Other Expenses						
33	Gross Receipts Tax	85,300	23.49	47.37	(23.88)	(0.0654)	(5,579)
34	Sales Tax	17,929	0.00	8.12	(8.12)	(0.0222)	(398)
35	Missouri Primacy Fees	17,156	23.49	243.50	(220.01)	(0.6028)	(10,342)
36	Total Other Expenses	\$ 120,386					\$ (16,319)
37	Cash Working Capital Before Income Tax and Interest Offsets						\$ (102,062)
38	Interest Expense	\$ 494,400	39.87	108.85	(68.98)	(0.1890)	\$ (93,442)
39	Federal Income Tax	\$ 310,276	39.87	37.00	2.87	0.0079	\$ 2,451
40	State Income Tax	\$ 48,758	39.87	58.95	(19.08)	(0.0523)	\$ (2,550)

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

Income Statement

Parkville Water

Line	Description (A)	Test Year End Direct Charges (B)	Adjustment		Adjusted Corporate Distribution (E)	Test Year As Adjusted (B)+(C)+(E) (F)
			Amount (C)	No. (D)		
1	Operating Revenues:					
2	Residential Revenue	\$ 2,120,774	\$ 164,558	S-1	\$ 0	\$ 2,285,332
3	Commercial Revenue	644,276	(69,569)	S-2	0	574,707
4	Industrial Revenue	29,926	(12,441)	S-3	0	17,485
5	Private Fire	84,624	0	S-4	0	84,624
6	Public Fire	25	0	S-5	0	25
7	Public Authorities	44,458	2,719	S-6	0	47,177
8	Sales For Resale	158,042	1,249	S-7	0	159,291
9	Other Revenue	35,374	0	S-8	2,406	37,780
10	Total Revenues	\$ 3,117,499	\$ 86,516		\$ 2,406	\$ 3,206,421
11	Operating Expenses:					
12	Operation & Maintenance:					
13	Source of Supply	56,689	3,300	S-9	8	59,996
14	Pumping	106,645	18,770	S-10	(1,924)	123,491
15	Water Treatment	192,103	(10,834)	S-11	20	181,288
16	Transmission & Distribution	149,512	1,934	S-12	0	151,447
17	Customer Accounts	54,941	(6,289)	S-13	55,660	104,312
18	Administrative & General	125,852	70,551	S-14	421,395	617,798
19	Total O & M Expense	\$ 685,742	\$ 77,432		\$ 475,159	\$ 1,238,333
20	Other Operating Expenses:					
21	Depreciation - Plant	329,600	175,160	S-15	13,685	518,445
22	Amortization	0	0	S-16	318	318
23	Taxes Other Than Income	345,153	37,812	S-17	35,228	418,193
24	Total Other Operating Expense	\$ 674,753	\$ 212,972		\$ 49,231	\$ 936,956
25	Total Operating Expenses	1,360,495	290,404		524,390	2,175,289
26	Net Income Before Income Taxes	\$ 1,757,004	\$ (203,888)		\$ (521,984)	\$ 1,031,132
27	Income Taxes:					
28	Current Income Tax	\$ 0	\$ 74,680	S-18	\$ 102,537	\$ 177,216
29	Deferred Income Tax:					
30	Deferred Income Tax Expense	0	(69,408)	S-19	98,386	28,978
31	ITC Amortization	0	0	S-20	0	0
32	Total Income Taxes	\$ 0	\$ 5,271		\$ 200,922	\$ 206,194
33	Net Operating Income	\$ 1,757,004	\$ (209,159)		\$ (722,906)	\$ 824,939

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

Adjustments To Income Statement

		Parkville Water	
Adjmt No	Description	Adjustment Amount	Total Adjustment
Residential Revenue S-1			\$ 164,558
1	To Normalize and Annualize Revenues (Grissum)	\$ 150,099	
2	To Remove Unbilled Revenues (Grissum)	14,459	
3	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Commercial Revenue S-2			\$ (69,569)
1	To Normalize and Annualize Revenues (Grissum)	\$ (58,720)	
2	To Remove Unbilled Revenues (Grissum)	(10,849)	
3	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Industrial Revenue S-3			\$ (12,441)
1	To Normalize and Annualize Revenues (Grissum)	\$ (12,150)	
2	To Remove Unbilled Revenues (Grissum)	(291)	
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			\$ 2,719
1	To Remove Unbilled Revenues (Grissum)	2,719	
2	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Sales For Resale S-7			\$ 1,249
1	To Normalize and Annualize Revenues (Grissum)	\$ 0	
2	To Remove Unbilled Revenues (Grissum)	1,249	
3	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Other Revenue S-8			\$ 0
1	To Include Compensation for MAWC Services Provided by AWR (Cassidy)	0	
Source of Supply S-9			\$ 3,300
1	To Annualize Payroll (Hanneken)	\$ 12	
2	To Normalize Overtime Pay (Hanneken)	4	

Missouri-American Water Company

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

Adjustments To Income Statement

				Parkville Water	
Adjmt No.	Description	Adjustment Amount	Total Adjustment		
3	To Remove Lobbyist Pay (Hanneken)	0			
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	(133)			
5	To Annualize Purchased Water Expense (Grissum)	3,416			
Pumping					
S-10				\$	18,770
1	To Annualize Payroll (Hanneken)	\$ 166			
2	To Normalize Overtime Pay (Hanneken)	61			
3	To Remove Lobbyist Pay (Hanneken)	0			
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	0			
5	To Annualize Fuel & Power Expense (Grissum)	18,543			
Water Treatment					
S-11				\$	(10,834)
1	To Annualize Payroll (Hanneken)	\$ 1,906			
2	To Normalize Overtime Pay (Hanneken)	699			
3	To Remove Lobbyist Pay (Hanneken)	0			
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	0			
5	To Annualize Waste Disposal Expense (Hagemeyer)	0			
6	To Annualize Chemicals Expense (Grissum)	(13,439)			
Transmission & Distribution					
S-12				\$	1,934
1	To Annualize Payroll (Hanneken)	\$ 1,415			
2	To Normalize Overtime Pay (Hanneken)	519			
3	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	0			
4	To Annualize Main Breaks Expense (Hagemeyer)	0			
Customer Accounts					
S-13				\$	(6,289)
1	To Annualize Payroll (Hanneken)	\$ 1,727			
2	To Normalize Overtime Pay (Hanneken)	634			
3	To Annualize Postage Expense (Grissum)	875			
4	To Annualize Uncollectibles Expense (Grissum)	(9,525)			
Administrative & General					
S-14				\$	70,551
1	To Annualize Payroll (Hanneken)	\$ 2,304			
2	To Normalize Overtime Pay (Hanneken)	845			

Missouri-American Water Company

Case No. WR-2007-0216

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Adjustments To Income Statement

Adjmt No	Description	Parkville Water	
		Adjustment Amount	Total Adjustment
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	(3,359)	
5	To Remove STEP Costs (Hagemeyer)	0	
6	To Adjust the Allocation of Belleville Labs (Cassidy)	0	
7	To Annualize Insurance Other Than Group (Hagemeyer)	8,718	
8	To Annualize Other Post Employment Benefits (Hagemeyer)	8,647	
9	To Annualize Tank Painting Expense (Hagemeyer)	(26,927)	
10	To Annualize Pension Expense (Hagemeyer)	17,285	
11	To Annualize Transportation Leases (Hagemeyer)	3,111	
12	To Annualize Waste Disposal Expense (Hagemeyer)	0	
13	To Annualize Main Breaks Expense (Hagemeyer)	0	
14	To Normalize Rate Case Expense (Hagemeyer)	0	
15	To Remove Meals, Awards, etc. (Began)	(4,348)	
16	To Remove Miscellaneous Expense (Began)	0	
17	To Remove Dues and Donations (Began)	(1,885)	
18	To Remove Disallowed Promotion Expense (Began)	0	
19	To Remove Disallowed Advertising Expense (Began)	0	
20	To Remove Disallowed Dues, Donations and Memberships (Began)	0	
21	To Remove Disallowed Lobbying Expense (Began)	0	
22	To Annualize Group Insurance Expense (Hanneken)	70,129	
23	To Annualize Incentive Compensation Expense (Hanneken)	(2,648)	
24	To Adjust Allocated External Affairs Expense (Hanneken)	0	
25	To Adjust Allocated Management Fees Expense (Hanneken)	0	
26	To Adjust Allocated Incentive Compensation Expense (Hanneken)	0	
27	To Reduce Capitalized Cost (Hanneken)	0	
28	To Remove Expense Associated with Penalties (Hagemeyer)	0	
29	To Annualize Defined Contribution Pension Expense	(1,321)	
Depreciation - Plant			
	S-15		\$ 175,160
1	To annualize depreciation expense at Staff's proposed rates (Began)	\$ 241,347	

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

Adjustments To Income Statement

		Parkville Water	
Adjmt No.	Description	Adjustment Amount	Total Adjustment
2	To adjust depreciation expense related to contributions in aid of construction (Began)	(66,176)	
3	To adjust depreciation related to transportation and power operated equipment (Began)	(11)	
Amortization S-16		\$	0
1		\$ 0	
Taxes Other Than Income S-17		\$	37,812
1	To Annualize Payroll Taxes (Hanneken)	\$ 1,719	
2	To Adjust Payroll Tax Related to Incentive Compensation (Hanneken)	(203)	
3	To Remove Payroll Tax Related to Lobbyist (Hanneken)	0	
4	To Adjust Franchise Tax (Began)	0	
5	To Adjust PSC Assessment (Began)	0	
6	To Adjust Property Tax (Began)	36,296	
Current Income Tax S-18		\$	74,680
1	To adjust current income tax expense. (Cassidy)	\$ 74,680	
Deferred Income Tax Expense S-19		\$	(69,408)
1	To adjust deferred income tax expense. (Cassidy)	\$ (69,408)	
ITC Amortization S-20		\$	0
1		\$ 0	
2		0	

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

Income Tax Calculation

Line	Description (A)	Parkville Water			
		Test Year (B)	7.07% Return (C)	7.30% Return (D)	7.53% Return (E)
1	Net Operating Income (Acct. Sch. 1)	\$ 824,939	\$ 1,116,744	\$ 1,153,073	\$ 1,189,403
2	Add:				
3	Current Income Tax	177,216	359,033	381,670	404,306
4	Deferred Income Taxes				
5	Deferred Income Tax Expense	28,978	28,978	28,978	28,978
6	ITC Amortization	0	0	0	0
7	Net Income Before Income Tax	\$ 1,031,132	\$ 1,504,755	\$ 1,563,721	\$ 1,622,687
8	Additions to Net Income Before Income Tax:				
9	Book Depreciation	\$ 518,445	\$ 518,445	\$ 518,445	\$ 518,445
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	390	390	390	390
13	Other (Describe)	0	0	0	0
14	Other (Describe)	0	0	0	0
15	Total Additions	\$ 518,835	\$ 518,835	\$ 518,835	\$ 518,835
16	Subtractions to Net Income Before Income Tax:				
17	Interest Expense @ 3.13%	\$ 494,400	\$ 494,400	\$ 494,400	\$ 494,400
18	Tax Straight Line Depreciation	518,445	518,445	518,445	518,445
19	Tax Depreciation in Excess of Straight Line	75,485	75,485	75,485	75,485
20	Cost of Removal	0	0	0	0
21	Other (Describe)	0	0	0	0
22	Other (Describe)	0	0	0	0
23	Total Subtractions	\$ 1,088,330	\$ 1,088,330	\$ 1,088,330	\$ 1,088,330
24	Net Taxable Income	\$ 461,637	\$ 935,260	\$ 994,226	\$ 1,053,192
25	Provision for Federal Income Tax				
26	Net Taxable Income	\$ 461,637	\$ 935,260	\$ 994,226	\$ 1,053,192
27	Deduct Missouri Income Tax @ 100.00%	24,066	48,758	51,832	54,906
28	Federal Taxable Income	\$ 437,571	\$ 886,502	\$ 942,394	\$ 998,286
29	Federal Income Tax @ 35.00%	\$ 153,150	\$ 310,276	\$ 329,838	\$ 349,400
30	Provision for Missouri Income Tax				
31	Net Taxable Income	\$ 461,637	\$ 935,260	\$ 994,226	\$ 1,053,192
32	Deduct Federal Income Tax @ 50.00%	76,575	155,138	164,919	174,700
33	Missouri Taxable Income	\$ 385,062	\$ 780,122	\$ 829,307	\$ 878,492
34	Missouri Income Tax @ 6.25%	\$ 24,066	\$ 48,758	\$ 51,832	\$ 54,906
35	Summary of Provision For Income Tax				
36	Federal Income Tax	\$ 153,150	\$ 310,276	\$ 329,838	\$ 349,400
37	State Income Tax	24,066	48,758	51,832	54,906
38	Total Current Income Tax	\$ 177,216	\$ 359,033	\$ 381,670	\$ 404,306

ST. CHARLES

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)	St. Charles		
		8.60% Equity Return (B)	9.10% Equity Return (C)	9.60% Equity Return (D)
1	Net Original Cost Rate Base (From Accounting Schedule 2)	\$ 38,950,347	\$ 38,950,347	\$ 38,950,347
2	Rate of Return	7.07%	7.30%	7.53%
3	Net Operating Income Requirement	\$ 2,753,790	\$ 2,843,375	\$ 2,932,961
4	Net Operating Income Available (From Accounting Schedule 9)	2,724,279	2,724,279	2,724,279
5	Additional Net Operating Income Requirement	\$ 29,511	\$ 119,097	\$ 208,682
6	Income Tax Requirement: (From Accounting Schedule 11)			
7	Required Current Income Tax	\$ 981,986	\$ 1,037,805	\$ 1,093,624
8	Test Year Current Income Tax	963,599	963,599	963,599
9	Additional Current Income Tax Requirement	\$ 18,388	\$ 74,206	\$ 130,025
10	Additional Gross Revenue Requirement Before Allowances	\$ 47,899	\$ 193,303	\$ 338,708
11	Allowance for True-up		\$ 0	\$ 0
12	Additional Gross Revenue Requirement	\$ 47,899	\$ 193,303	\$ 338,708
13	Adjusted Revenue at Current Rates (From Accounting Schedule 9)	\$ 9,487,745	\$ 9,487,745	\$ 9,487,745
14	Total Gross Revenue Requirement	\$ 9,535,643	\$ 9,681,048	\$ 9,826,452

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)	St. Charles		
		Direct Assigned (B)	Corporate Distribution (C)	Total (D)
1	Plant in Service (From Accounting Schedule 3)	\$ 76,057,196	\$ 401,209	\$ 76,458,405
2	Less:			0
3	Accumulated Depreciation Reserve (From Accounting Schedule 5)	15,329,911	131,192	15,461,103
4	Accumulated Amortization Reserve		0	0
5	Net Plant in Service	\$ 60,727,285	\$ 270,016	\$ 60,997,301
6	Add:			
7	Cash Working Capital (From Accounting Schedule 8)	\$ (129,346)	\$	\$ (129,346)
8	Materials and Supplies	128,860	0	128,860
9	Prepayments		27,343	27,343
10	Deferred OPEB Asset		164,608	164,608
11	Other		0	0
12	Other		0	0
13	Other		0	0
14	Total Additions to Net Plant in Service	\$ (486)	\$ 191,951	\$ 191,465
15	Deduct:			
16	Interest Offset (From Accounting Schedule 8)	\$ 230,175	\$	\$ 230,175
17	Federal Income Tax Offset (From Accounting Schedule 8)	(6,789)		(6,789)
18	State Income Tax Offset (From Accounting Schedule 8)	6,948		6,948
19	Contributions In Aid of Construction:	13,714,295	0	13,714,295
20	Customer Advances	3,005,337	8,767	3,014,104
21	Customer Deposits		0	0
22	Pre-71 ITC		0	0
23	Deferred Income Taxes		4,881,877	4,881,877
24	Accrued Pension Liability		397,810	397,810
25	Other		0	0
26	Other		0	0
27	Other		0	0
28	Total Deductions to Net Plant in Service	\$ 16,949,966	\$ 5,288,453	\$ 22,238,419
29	Total Rate Base	\$ 43,776,833	\$ (4,826,486)	\$ 38,950,347

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

Plant In Service

St. Charles							
Line	A/C No.	Plant Title	Balance 5/31/07	Adjustments		Corporate Distribution	As Adjusted (C)+(D)+(F)
				Amount	No.		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1		Intangible					
2	301	Organization	\$ (2,919)	\$ 0	P-1	\$ 7,234	\$ 4,315
3	302	Franchise & Consents	12,572	0	P-2	0	12,572
4	303	Miscellaneous Intangible	54,123	0	P-3	11,326	65,449
5		Total Intangible	\$ 63,776	\$ 0		\$ 18,560	\$ 82,336
6		Source of Supply					
7	310	Land & Land Rights	\$ 5,308	\$ 0	P-4	\$ 0	\$ 5,308
8	311	Structures & Improvements		0	P-5	0	0
9	312	Collecting & Impounding Res		0	P-6	0	0
10	313	Lake, River & Other Intakes		0	P-7	0	0
11	314	Wells & Springs		0	P-8	0	0
12	315	Infiltration Galleries & Tunnels		0	P-9	0	0
13	316	Supply Mains		0	P-9	0	0
14	316	Supply Mains-North Plant		0	P-10	0	0
15	316	Supply Mains-Central Plant		0	P-11	0	0
16	316	Supply Mains-South Plant		0	P-12	0	0
17	316	Supply Mains-Meramec Plant		0	P-13	0	0
18	317	Other Source of Supply Plant		0	P-14	0	0
19		Total Source of Supply	\$ 5,308	\$ 0		\$ 0	\$ 5,308
20		Pumping					
21	320	Land & Land Rights	\$ 1,193	\$ 0	P-15	\$ 0	\$ 1,193
22	321	S & I-Plant	1,483,639	0	P-16	0	1,483,639
23	321.1	S & I-Pumps (STL)		0	P-17	0	0
24	321.2	S & I-Boosters		0	P-18	0	0
25	322	Boiler Equipment		0	P-19	0	0
26	323	Other Power Prod. Equip.	250,571	0	P-20	0	250,571
27	324	Steam Pumping Equipment		0	P-21	0	0
28	325.1	Electric Pumping Equipment	2,554,608	0	P-22	0	2,554,608
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	(255)	0	P-29	0	(255)
36	328	Other Pumping Equipment	72,390	0	P-30	0	72,390
37		Total Pumping	\$ 4,362,146	\$ 0		\$ 0	\$ 4,362,146
38		Water Treatment Plant					
39	330	Land & Land Rights	\$ 5,372	\$ 0	P-31	\$ 0	\$ 5,372
40	331	Structures & Improvements		0	P-32	0	0
41	331	S & I - North Plant		0	P-33	0	0
42	331	S & I-Central 1 & 2		0	P-34	0	0
43	331	S & I-Central 3		0	P-35	0	0
44	331	S & I-South Plant		0	P-36	0	0
45	331	S & I-Meramac		0	P-37	0	0
46	332	WT Equip Non-Media	16,283	0	P-38	0	16,283
47	332	WT Equip-North Plant		0	P-39	0	0
48	332	WT Equip-Central 1 & 2		0	P-40	0	0
49	332	WT Equip-Central 3		0	P-41	0	0

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		Plant In Service		St. Charles			
Line	A/C No.	Plant Title	Balance 5/31/07	Adjustments		Corporate Distribution	As Adjusted (C+D+E)
				Amount	No.		
	(A)	(B)	(C)	(D)	(E)	(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		0	P-45	0	0
54		Total Water Treatment Plant	\$ 21,655	\$ 0		\$ 0	\$ 21,655
55		Transmission & Distribution					
56	340	Land & Land Rights	\$ 314,898	\$ 0	P-46	\$ 0	\$ 314,898
57	341	Structures & Improvements	944,876	0	P-47	0	944,876
58	341.63	S & I-Spec Cross		0	P-48	0	0
59	342	Distr. Res. & Standpipes	1,621,270	0	P-49	0	1,621,270
60	342	Rsvr & Standpipe-Elev	148,678	0	P-50	0	148,678
61	342	Rsvr & Standpipe-Ground		0	P-51	0	0
62	343	T & D Mains (Not Classified)	16,883,485	0	P-52	0	16,883,485
63	343.1	T & D Mains - 4" & Less	547,580	0	P-53	0	547,580
64	343.1	T & D Mains AC 4 (STL)		0	P-54	0	0
65	343.1	T & D Mains Galv 1 (STL)		0	P-55	0	0
66	343.2	T & D Mains - 6" to 8"	8,362,359	0	P-56	(8)	8,362,351
67	343.2	CI-10" & Smaller-1900-1928		0	P-57	0	0
68	343.2	CI-10" & Smaller 1929-1956		0	P-58	0	0
69	343.2	CI-10" & Smaller-1957-1993		0	P-59	0	0
70	343.2	T & D Mains - DI 6-8 (STL)		0	P-60	0	0
71	343.2	T & D Mains - DI 6-10" (TN)		0	P-61	0	0
72	343.2	T & D Mains - PL 6-8" (STL)		0	P-62	0	0
73	343.3	T & D Mains - 10" to 16"	16,076,893	0	P-63	754	16,077,647
74	343.3	T & D Mains - 18" & Greater	7,864,609	0	P-64	0	7,864,609
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	297,877	0	P-70	0	297,877
82	345	Services	6,250,866	0	P-71	0	6,250,866
83	346.1	Meters-Bronze Case	1,991,630	0	P-72	0	1,991,630
84	346.2	Meters-Plastic Case		0	P-73	0	0
85	346.3	Meters-Other	191,226	0	P-74	0	191,226
86	346.3	Meters-Remote (ARB's)		0	P-75	0	0
87	347.1	Meter Install	3,686,588	0	P-76	0	3,686,588
88	347.2	Meter Install-Other		0	P-77	0	0
89	348	Hydrants	4,154,282	0	P-78	0	4,154,282
90	349	Other T&D Plant	3,964	0	P-79	0	3,964
91		Total Transmission & Distribution	\$ 69,341,081	\$ 0		\$ 746	\$ 69,341,827

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Plant In Service

St. Charles

Line	A/C No.	Plant Title	Balance 5/31/07	Adjustments		Corporate Distribution	As Adjusted (C)+(D)+(F)
				Amount	No.		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
92		Sewer Plant					
93	351	Structures & Improvements	\$	\$	0	P-80	\$ 0
94	352.1	Collection Sewers Forced			0	P-81	0
95	352.2	Collecting Mains			0	P-82	0
96	352.2	Collecting Mains Other			0	P-83	0
97	353	Service to Customers			0	P-84	0
98	363	Electric Pumping Equipment			0	P-85	0
99	370.1	Land & Land Rights			0	P-86	0
100	372	T&D Equipment			0	P-87	0
101	372	T&D Equipment Influent Lift			0	P-88	0
102	374	Outfall Sewer Lines			0	P-89	0
103		Total Sewer Plant	\$ 0	\$ 0		\$ 0	\$ 0
104		General Plant					
105	389	Land & Land Rights	\$	\$	0	P-90	\$ 0
106	390	S&I-Store, Shop & Garage	50,451	0	P-91	0	50,451
107	390.1	S & I-Offices	346,633	0	P-92	0	346,633
108	390.1	S & I-Leasehold		0	P-93	0	0
109	390.1	S & I-Leasehold - SCADA		0	P-94	0	0
110	390.3	S&I-Misc	977	0	P-95	0	977
111	391	Office Furniture and Equipment	87,312	0	P-96	30,075	117,387
112	391.2	Computers & Peripheral Equipment	145,363	0	P-97	92,443	237,806
113	391.25	Computer Software	24,602	0	P-98	242,477	267,079
114	391.26	Computer Software Personal	108,590	0	P-99	4,703	113,293
115	391.3	Data Handling Equipment		0	P-100	0	0
116	391.3	Other Office Equipment		0	P-101	567	567
117	392.11	Trans Equipment-Lt Duty Trucks	146,675	0	P-102	1,617	148,292
118	392.12	Trans Equipment-Hvy Duty Trucks		0	P-103	0	0
119	392.2	Trans Equipment-Autos		0	P-104	5,973	5,973
120	392.3	Trans Equipment Other	860	0	P-105	0	860
121	393	Stores Equipment	907	0	P-106	0	907
122	394	Tools, Shop & Garage Equipment	206,639	0	P-107	660	207,299
123	394	Tools, Shop & Garage Equip Other		0	P-108	0	0
124	395	Laboratory Equipment	5,427	0	P-109	0	5,427
125	395	Laboratory Equipment Other		0	P-110	0	0
126	396	Power Operated Equipment	83,202	0	P-111	0	83,202
127	397	Comm Equipment-Non-Tele	20,654	0	P-112	1,560	22,214
128	397.2	Comm Equipment-Tele	7,000	0	P-113	1,397	8,397
129	398	Miscellaneous	172,740	0	P-114	432	173,172
130	399	Other Tangible Property	855,198	0	P-115	0	855,198
131		Total General Plant	\$ 2,263,230	\$ 0		\$ 381,903	\$ 2,645,133
132		Total Plant In Service	\$ 76,057,196	\$ 0		\$ 401,209	\$ 76,458,405

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Depreciation Reserve

St. Charles

Line	A/C No.	Plant Title	Balance 5/31/07	Adjustments		Corporate Distribution	As Adjusted (C)+(D)+(F)
	Amount			No.			
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1		Intangible					
2	301	Organization	\$	\$ 0	R-1	\$ 0	\$ 0
3	302	Franchise & Consents		0	R-2	0	0
4	303	Miscellaneous Intangible	306,586	0	R-3	13,590	320,176
5		Total Intangible	\$ 306,586	\$ 0		\$ 13,590	\$ 320,176
6		Source of Supply					
7	310	Land & Land Rights	\$	\$ 0	R-4	\$ 0	\$ 0
8	311	Structures & Improvements		0	R-5	0	0
9	312	Collecting & Impounding Res		0	R-6	0	0
10	313	Lake, River & Other Intakes		0	R-7	0	0
11	314	Wells & Springs		0	R-8	0	0
12	315	Infiltration Galleries & Tunnels		0	R-9	0	0
13	316	Supply Mains		0	R-9	0	0
14	316	Supply Mains-North Plant		0	R-10	0	0
15	316	Supply Mains-Central Plant		0	R-11	0	0
16	316	Supply Mains-South Plant		0	R-12	0	0
17	316	Supply Mains-Meramec Plant		0	R-13	0	0
18	317	Other Source of Supply Plant		0	R-14	0	0
19		Total Source of Supply	\$ 0	\$ 0		\$ 0	\$ 0
20		Pumping					
21	320	Land & Land Rights	\$	\$ 0	R-15	\$ 0	\$ 0
22	321	S & I-Plant	279,271	0	R-16	0	279,271
23	321.1	S & I-Pumps (STL)		0	R-17	0	0
24	321.2	S & I-Boosters		0	R-18	0	0
25	322	Boiler Equipment		0	R-19	0	0
26	323	Other Power Prod. Equip.	54,779	0	R-20	0	54,779
27	324	Steam Pumping Equipment		0	R-21	0	0
28	325.1	Electric Pumping Equipment	736,139	0	R-22	0	736,139
29	325.2	Pumping Equipment-Pre '46		0	R-23	0	0
30	325.3	Pumping Equipment-Post '46		0	R-24	0	0
31	325	Pumping Equipment-Booster		0	R-25	0	0
32	326	Diesel Pumping Equipment		0	R-26	0	0
33	326	Dsl Pump Equip-Stratman		0	R-27	0	0
34	326	Dsl Pump Equip-Central Plant		0	R-28	0	0
35	327	Pump Equip Hydraulic		0	R-29	0	0
36	328	Other Pumping Equipment	4,854	0	R-30	0	4,854
37		Total Pumping	\$ 1,075,043	\$ 0		\$ 0	\$ 1,075,043
38		Water Treatment Plant					
39	330	Land & Land Rights	\$	\$ 0	R-31	\$ 0	\$ 0
40	331	Structures & Improvements		0	R-32	0	0
41	331	S & I - North Plant		0	R-33	0	0
42	331	S & I-Central 1 & 2		0	R-34	0	0
43	331	S & I-Central 3		0	R-35	0	0
44	331	S & I-South Plant		0	R-36	0	0
45	331	S & I-Meramac		0	R-37	0	0
46	332	WT Equip Non-Media	4,025	0	R-38	0	4,025
47	332	WT Equip-North Plant		0	R-39	0	0

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Depreciation Reserve

St. Charles

Line	A/C No.	Plant Title	Balance 5/31/07	Adjustments		Corporate Distribution	As Adjusted (C)+(D)+(F)
				Amount	No.		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
48	332	WT Equip-Central 1 & 2		0	R-40	0	0
49	332	WT Equip-Central 3		0	R-41	0	0
50	332	WT Equip-South Plant		0	R-42	0	0
51	332	WT Equip-Meramac		0	R-43	0	0
52	332	Other P/E Hand Equipment		0	R-44	0	0
53	332.4	Equipment Filter Media		0	R-45	0	0
54		Total Water Treatment Plant	\$ 4,025	\$ 0		\$ 0	\$ 4,025
55		Transmission & Distribution					
56	340	Land & Land Rights	\$	\$ 0	R-46	\$ 0	\$ 0
57	341	Structures & Improvements	333,678	0	R-47	0	333,678
58	341.63	S & I-Spec Cross		0	R-48	0	0
59	342	Distr. Res. & Standpipes	644,875	0	R-49	0	644,875
60	342	Rsvr & Standpipe-Elev	11,466	0	R-50	0	11,466
61	342	Rsvr & Standpipe-Ground		0	R-51	0	0
62	343	T & D Mains (Not Classified)	6,682,420	0	R-52	0	6,682,420
63	343.1	T & D Mains - 4" & Less	5,998	0	R-53	0	5,998
64	343.1	T & D Mains AC 4 (STL)		0	R-54	0	0
65	343.1	T & D Mains Galv 1 (STL)		0	R-55	0	0
66	343.2	T & D Mains - 6" to 8"	316,547	0	R-56	0	316,547
67	343.2	CI-10" & Smaller-1900-1928		0	R-57	0	0
68	343.2	CI-10" & Smaller 1929-1956		0	R-58	0	0
69	343.2	CI-10" & Smaller-1957-1993		0	R-59	0	0
70	343.2	T & D Mains - DI 6-8 (STL)		0	R-60	0	0
71	343.2	T & D Mains - DI 6-10" (TN)		0	R-61	0	0
72	343.2	T & D Mains - PL 6-8" (STL)		0	R-62	0	0
73	343.3	T & D Mains - 10" to 16"	662,757	0	R-63	0	662,757
74	343.3	T & D Mains - 18" & Greater	388,598	0	R-64	0	388,598
75	343.3	CI-12" (STL)		0	R-65	0	0
76	343.3	CI-16" (STL)		0	R-66	0	0
77	343.3	T & D Mains - DI 12 (STL)		0	R-66	0	0
78	343.3	T & D Mains - DI 16 & Greater (STL)		0	R-67	0	0
79	343.3	T & D Mains - LJ 20 (STL)		0	R-68	0	0
80	343.3	T & D Mains - PL 12 (STL)		0	R-69	0	0
81	344	Fire Mains	38,272	0	R-70	0	38,272
82	345	Services	2,054,821	0	R-71	0	2,054,821
83	346.1	Meters-Bronze Case	135,212	0	R-72	0	135,212
84	346.2	Meters-Plastic Case		0	R-73	0	0
85	346.3	Meters-Other	203,991	0	R-74	0	203,991
86	346.3	Meters-Remote (ARB's)		0	R-75	0	0
87	347.1	Meter Install	270,927	0	R-76	0	270,927
88	347.2	Meter Install-Other	388,359	0	R-77	0	388,359
89	348	Hydrants	1,215,229	0	R-78	0	1,215,229
90	349	Other T&D Plant	1,240	0	R-79	0	1,240
91		Total Transmission & Distribution	\$ 13,354,390	\$ 0		\$ 0	\$ 13,354,390

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Depreciation Reserve

St. Charles							
Line	A/C No.	Plant Title	Balance 5/31/07	Adjustments		Corporate Distribution	As Adjusted (C)+(D)+(F)
				Amount	No.		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	
92		Sewer Plant					
93	351.0	Structures & Improvements	\$	\$ 0	R-80	\$ 0	\$ 0
94	352.1	Collection Sewers Forced		0	R-81	0	0
95	352.2	Collecting Mains		0	R-82	0	0
96	352.2	Collecting Mains Other		0	R-83	0	0
97	353.0	Service to Customers		0	R-84	0	0
98	363.0	Electric Pumping Equipment		0	R-85	0	0
99	370.1	Land & Land Rights		0	R-86	0	0
100	372	T&D Equipment		0	R-87	0	0
101	372.0	T&D Equipment Influent Lift		0	R-88	0	0
102	374	Outfall Sewer Lines		0	R-89	0	0
103		Total Sewer Plant	\$ 0	\$ 0		\$ 0	\$ 0
104		General Plant					
105	389	Land & Land Rights	\$	\$ 0	R-90	\$ 0	\$ 0
106	390	S&I-Store, Shop & Garage	2,214	0	R-91	0	2,214
107	390.1	S & I-Offices	130,884	0	R-92	(6,407)	124,477
108	390.1	S & I-Leasehold		0	R-93	0	0
109	390.1	S & I-Leasehold - SCADA		0	R-94	0	0
110	390.3	S&I-Misc	25	0	R-95	0	25
111	391	Office Furniture and Equipment	(8,362)	0	R-96	(878)	(9,240)
112	391.2	Computers & Peripheral Equipment	(1,193)	0	R-97	4,780	3,587
113	391.25	Computer Software	7,379	0	R-98	110,056	117,435
114	391.26	Computer Software Personal	9,943	0	R-99	1,004	10,947
115	391.3	Data Handling Equipment		0	R-100	0	0
116	391.3	Other Office Equipment		0	R-101	355	355
117	392.11	Trans Equipment-Lt Duty Trucks	112,582	0	R-102	2,478	115,060
118	392.12	Trans Equipment-Hvy Duty Trucks		0	R-103	0	0
119	392.2	Trans Equipment-Autos		0	R-104	4,863	4,863
120	392.3	Trans Equipment Other	100	0	R-105	0	100
121	393	Stores Equipment	907	0	R-106	0	907
122	394	Tools, Shop & Garage Equipment	56,050	0	R-107	208	56,258
123	394	Tools, Shop & Garage Equip Other		0	R-108	0	0
124	395	Laboratory Equipment	6,307	0	R-109	0	6,307
125	395	Laboratory Equipment Other		0	R-110	0	0
126	396	Power Operated Equipment	38,264	0	R-111	0	38,264
127	397	Comm Equipment-Non-Tele	4,462	0	R-112	454	4,916
128	397.2	Comm Equipment-Tele	17,872	0	R-113	564	18,436
129	398	Miscellaneous	20,954	0	R-114	124	21,078
130	399	Other Tangible Property	190,483	0	R-115	0	190,483
131		Total General Plant	\$ 588,871	\$ 0		\$ 117,602	\$ 706,473
132		Not Classified	996	0	R-116	0	996
133		Total Depreciation Reserve	\$ 15,329,911	\$ 0		\$ 131,192	\$ 15,461,103

Missouri-American Water Company
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Depreciation Expense

St. Charles

Line	A/C No.	Plant Title	District Specific Plant (Asset Sub 3)	Depreciation Rate	District Specific Depreciation	Corporate Depreciation Distribution	Total District Depreciation
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1		Intangible					
2	301	Organization	\$ (2,919)	0.00%	\$ 0	\$ 0	\$ 0
3	302	Franchise & Consents	12,572	0.00%	0	0	0
4	303	Miscellaneous Intangible	54,123	0.00%	0	0	0
5		Total Intangible	\$ 63,776		\$ 0	\$ 0	\$ 0
6		Source of Supply					
7	310	Land & Land Rights	\$ 5,308	0.00%	\$ 0	\$ 0	\$ 0
8	311	Structures & Improvements	0	2.45%	0	0	0
9	312	Collecting & Impounding Res	0	1.25%	0	0	0
10	313	Lake, River & Other Intakes	0	1.77%	0	0	0
11	314	Wells & Springs	0	1.67%	0	0	0
12	315	Infiltration Galleries & Tunnels	0	1.67%	0	0	0
13	316	Supply Mains	0	1.60%	0	0	0
14	316	Supply Mains-North Plant	0	1.60%	0	0	0
15	316	Supply Mains-Central Plant	0	1.60%	0	0	0
16	316	Supply Mains-South Plant	0	1.60%	0	0	0
17	316	Supply Mains-Meramec Plant	0	1.60%	0	0	0
18	317	Other Source of Supply Plant	0	4.00%	0	0	0
19		Total Source of Supply	\$ 5,308		\$ 0	\$ 0	\$ 0
20		Pumping					
21	320	Land & Land Rights	\$ 1,193	0.00%	\$ 0	\$ 0	\$ 0
22	321	S & I-Plant	1,483,639	1.73%	25,667	0	25,667
23	321.1	S & I-Pumps (STL)	0	1.73%	0	0	0
24	321.2	S & I-Boosters	0	1.73%	0	0	0
25	322	Boiler Equipment	0	2.00%	0	0	0
26	323	Other Power Prod. Equip.	250,571	2.00%	5,011	0	5,011
27	324	Steam Pumping Equipment	0	0.00%	0	0	0
28	325.1	Electric Pumping Equipment	2,554,608	2.44%	62,332	0	62,332
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	(255)	2.44%	(6)	0	(6)
36	328	Other Pumping Equipment	72,390	2.44%	1,766	0	1,766
37		Total Pumping	\$ 4,362,146		\$ 94,771	\$ 0	\$ 94,771
38		Water Treatment Plant					
39	330	Land & Land Rights	\$ 5,372	0.00%	\$ 0	\$ 0	\$ 0
40	331	Structures & Improvements	0	1.63%	0	0	0
41	331	S & I - North Plant	0	1.63%	0	0	0
42	331	S & I-Central 1 & 2	0	1.63%	0	0	0
43	331	S & I-Central 3	0	1.63%	0	0	0
44	331	S & I-South Plant	0	1.63%	0	0	0
45	331	S & I-Meramac	0	1.63%	0	0	0
46	332	WT Equip Non-Media	16,283	2.78%	453	0	453
47	332	WT Equip-North Plant	0	2.78%	0	0	0
48	332	WT Equip-Central 1 & 2	0	2.78%	0	0	0
49	332	WT Equip-Central 3	0	2.78%	0	0	0
50	332	WT Equip-South Plant	0	2.78%	0	0	0
51	332	WT Equip-Meramac	0	2.78%	0	0	0
52	332	Other P/E Hand Equipment	0	3.33%	0	0	0
53	332.4	Equipment Filter Media	0	2.78%	0	0	0
54		Total Water Treatment Plant	\$ 21,655		\$ 453	\$ 0	\$ 453

Missouri-American Water Company

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Depreciation Expense

St. Charles							
	A/C No.	Plant Title	District Specific Plant (Asset Sch. 3)	Depreciation Rate	District Specific Depreciation	Corporate Depreciation Distribution	Total District Depreciation
Line	(A)	(B)	(C)	(D)	(E)	(F)	(G)
55		Transmission & Distribution					
56	340	Land & Land Rights	\$ 314,898	0.00%	\$ 0	\$ 0	\$ 0
57	341	Structures & Improvements	944,876	2.67%	25,228	0	25,228
58	341.63	S & I-Spec Cross	0	0.00%	0	0	0
59	342	Distr. Res. & Standpipes	1,621,270	2.25%	36,479	0	36,479
60	342	Rsvr & Standpipe-Elev	148,678	2.25%	3,345	0	3,345
61	342	Rsvr & Standpipe-Ground	0	2.25%	0	0	0
62	343	T & D Mains (Not Classified)	16,883,485	1.50%	253,252	0	253,252
63	343.1	T & D Mains - 4" & Less	547,580	1.50%	8,214	0	8,214
64	343.1	T & D Mains AC 4 (STL)	0	1.50%	0	0	0
65	343.1	T & D Mains Galv 1 (STL)	0	1.50%	0	0	0
66	343.2	T & D Mains - 6" to 8"	8,362,359	1.50%	125,435	(0)	125,435
67	343.2	CI-10" & Smaller-1900-1928	0	1.50%	0	0	0
68	343.2	CI-10" & Smaller 1929-1956	0	1.50%	0	0	0
69	343.2	CI-10" & Smaller-1957-1993	0	1.50%	0	0	0
70	343.2	T & D Mains - DI 6-8 (STL)	0	1.50%	0	0	0
71	343.2	T & D Mains - DI 6-10" (TN)	0	1.50%	0	0	0
72	343.2	T & D Mains - PL 6-8" (STL)	0	1.50%	0	0	0
73	343.3	T & D Mains - 10" to 16"	16,076,893	1.50%	241,153	11	241,165
74	343.3	T & D Mains - 18" & Greater	7,864,609	1.50%	117,969	0	117,969
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	297,877	1.50%	4,468	0	4,468
82	345	Services	6,250,866	3.08%	192,527	0	192,527
83	346.1	Meters-Bronze Case	1,991,630	2.43%	48,397	0	48,397
84	346.2	Meters-Plastic Case	0	2.43%	0	0	0
85	346.3	Meters-Other	191,226	2.43%	4,647	0	4,647
86	346.3	Meters-Remote (ARB's)	0	2.43%	0	0	0
87	347.1	Meter Install	3,686,588	2.43%	89,584	0	89,584
88	347.2	Meter Install-Other	0	2.43%	0	0	0
89	348	Hydrants	4,154,282	1.92%	79,762	0	79,762
90	349	Other T&D Plant	3,964	2.00%	79	0	79
91		Total Transmission & Distribution	\$ 69,341,081		\$ 1,230,540	\$ 11	\$ 1,230,551
92		Sewer Plant					
93	351.0	Structures & Improvements	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
94	352.1	Collection Sewers Forced	0	0.00%	0	0	0
95	352.2	Collecting Mains	0	0.00%	0	0	0
96	352.2	Collecting Mains Other	0	0.00%	0	0	0
97	353.0	Service to Customers	0	0.00%	0	0	0
98	363.0	Electric Pumping Equipment	0	0.00%	0	0	0
99	370.1	Land & Land Rights	0	0.00%	0	0	0
100	372	T&D Equipment	0	0.00%	0	0	0
101	372.0	T&D Equipment Influent Lift	0	0.00%	0	0	0
102	374	Outfall Sewer Lines	0	0.00%	0	0	0
103		Total Sewer Plant	\$ 0		\$ 0	\$ 0	\$ 0
104		General Plant					
105	389	Land & Land Rights	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
106	390	S&I-Store, Shop & Garage	50,451	2.40%	1,211	0	1,211
107	390.1	S & I-Offices	346,633	2.40%	8,319	0	8,319
108	390.1	S & I-Leasehold	0	5.00%	0	0	0

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Depreciation Expense

Line			St. Charles			
	A/C No.	Plant Title	District Specific Plant (Acq & Inv)	Depreciation Rate	District Specific Depreciation	Corporate Depreciation Distribution
	(A)	(B)	(C)	(D)	(E)	(F)
109	390.1	S & I-Leasehold - SCADA	0	5.00%	0	0
110	390.3	S&I-Misc	977	2.40%	23	0
111	391	Office Furniture and Equipment	87,312	4.00%	3,492	1,203
112	391.2	Computers & Peripheral Equipment	145,363	14.29%	20,772	13,210
113	391.25	Computer Software	24,602	14.29%	3,516	34,650
114	391.26	Computer Software Personal	108,590	14.29%	15,518	672
115	391.3	Data Handling Equipment	0	6.67%	0	0
116	391.3	Other Office Equipment	0	6.67%	0	38
117	392.11	Trans Equipment-Lt Duty Trucks	146,675	0.00%	0	0
118	392.12	Trans Equipment-Hvy Duty Trucks	0	8.33%	0	0
119	392.2	Trans Equipment-Autos	0	0.00%	0	0
120	392.3	Trans Equipment Other	860	0.00%	0	0
121	393	Stores Equipment	907	2.86%	26	0
122	394	Tools, Shop & Garage Equipment	206,639	5.00%	10,332	33
123	394	Tools, Shop & Garage Equip Other	0	5.00%	0	0
124	395	Laboratory Equipment	5,427	4.00%	217	0
125	395	Laboratory Equipment Other	0	4.00%	0	0
126	396	Power Operated Equipment	83,202	6.82%	5,674	0
127	397	Comm Equipment-Non-Tele	20,654	5.00%	1,033	78
128	397.2	Comm Equipment-Tele	7,000	6.67%	467	93
129	398	Miscellaneous	172,740	5.00%	8,637	22
130	399	Other Tangible Property	855,198	5.00%	42,760	0
131		Total General Plant	\$ 2,263,230		\$ 121,997	\$ 49,999
132		Total Depreciation Expense	\$ 76,057,196		\$ 1,447,761	\$ 50,810
						\$ 1,497,770

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Cash Working Capital

St. Charles

Line	Description (A)	Adjusted Test Year Expenses (B)	Revenue Lag (C)	Expense Lag (D)	Net CWC Lag (E) (C)-(D)	Factor (F) (E)/(B)	Cash Working Capital Requirement (G) (B)*(F)
1	Operation & Maintenance Expense						
2	Base Payroll	\$ 480,516	39.92	13.00	26.92	0.0738	\$ 35,462
3	Payroll Withholdings:						
4	FICA - Employee Portion	66,360	39.92	16.19	23.73	0.0650	4,313
5	Federal Income Taxes Withheld	157,588	39.92	16.19	23.73	0.0650	10,243
6	State Income Taxes Withheld	51,145	39.92	18.19	21.73	0.0595	3,043
7	401(k)	91,606	39.92	38.82	1.10	0.0030	275
8	EIP	7,084	39.92	38.82	1.10	0.0030	21
9	Fuel & Power	27,962	39.92	37.20	2.72	0.0075	210
10	Chemicals	0	39.92	39.92	0.00	0.0000	0
11	Materials and Supplies	64,044	39.92	39.92	0.00	0.0000	0
12	Purchased Water	653,530	39.92	42.45	(2.53)	(0.0069)	(4,509)
13	Management Fees	943,530	39.92	21.41	18.51	0.0507	47,837
14	Group Insurance	234,888	39.92	(7.50)	47.42	0.1299	30,512
15	OPEB's	42,142	39.92	3.41	36.51	0.1000	4,214
16	Pensions	121,125	39.92	17.58	22.34	0.0612	7,413
17	EIP - Employer Match	(1,484)	39.92	38.82	1.10	0.0030	(4)
18	401(k) - Employer Match	14,054	39.92	38.82	1.10	0.0030	42
19	Insurance Other Than Group	172,993	39.92	42.44	(2.52)	(0.0069)	(1,194)
20	Uncollectible Accounts	59,142	39.92	39.92	0.00	0.0000	0
21	Rents	8,128	39.92	(9.96)	49.88	0.1367	1,111
22	Cash Vouchers	554,464	39.92	21.41	18.51	0.0507	28,111
23	Total Operation & Maintenance Expense	\$ 3,748,818					\$ 167,100
24	Taxes Other Than Income						
25	FICA - Employer Portion	66,360	39.92	16.19	23.73	0.0650	\$ 4,313
26	Federal Unemployment	1,102	39.92	76.38	(36.46)	(0.0999)	(110)
27	State Unemployment	2,862	39.92	76.38	(36.46)	(0.0999)	(286)
28	Property Taxes	716,718	39.92	182.50	(142.58)	(0.3906)	(279,950)
29	Franchise Tax	20,463	39.92	(77.50)	117.42	0.3217	6,583
30	PSC Assessment	78,503	39.92	(31.63)	71.55	0.1960	15,387
31	Total Taxes Other Than Income	\$ 886,007					\$ (254,063)
32	Other Expenses						
33	Gross Receipts Tax	47,816	23.16	47.37	(24.21)	(0.0663)	(3,170)
34	Sales Tax	55,544	0.00	8.12	(8.12)	(0.0222)	(1,233)
35	Missouri Primacy Fees	62,912	23.16	243.50	(220.34)	(0.6037)	(37,980)
36	Total Other Expenses	\$ 166,272					\$ (42,383)
37	Cash Working Capital Before Income Tax and Interest Offsets						\$ (129,346)
38	Interest Expense	\$ 1,219,146	39.92	108.85	(68.93)	(0.1888)	\$ (230,175)
39	Federal Income Tax	\$ 848,630	39.92	37.00	2.92	0.0080	\$ 6,789
40	State Income Tax	\$ 133,356	39.92	58.95	(19.03)	(0.0521)	\$ (6,948)

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Income Statement

St. Charles

Line	Description (A)	Test Year End Direct Charges (B)	Adjustment (C)		Adjusted Corporate Distribution (E)	Test Year As Adjusted (D)+(C)+(E) (F)
			Amount (C)	No. (D)		
1	Operating Revenues:					
2	Residential Revenue	\$ 7,732,500	\$ 207,119	S-1	\$ 0	\$ 7,939,619
3	Commercial Revenue	909,499	44,637	S-2	2	954,138
4	Industrial Revenue	2,577	(150)	S-3	0	2,427
5	Private Fire	133,318	0	S-4	0	133,318
6	Public Fire	0	0	S-5	0	0
7	Public Authorities	165,921	0	S-6	0	165,921
8	Sales For Resale	20,977	0	S-7	0	20,977
9	Other Revenue	258,496	0	S-8	12,848	271,344
10	Total Revenues	\$ 9,223,288	\$ 251,606		\$ 12,851	\$ 9,487,745
11	Operating Expenses:					
12	Operation & Maintenance:					
13	Source of Supply	3,157	653,563	S-9	42	656,762
14	Pumping	90,532	9,660	S-10	(10,273)	89,919
15	Water Treatment	191	0	S-11	0	191
16	Transmission & Distribution	421,953	57,210	S-12	1	479,164
17	Customer Accounts	262,186	(46,732)	S-13	297,213	512,666
18	Administrative & General	247,074	354,435	S-14	1,408,607	2,010,115
19	Total O & M Expense	\$ 1,025,093	\$ 1,028,136		\$ 1,695,589	\$ 3,748,818
20	Other Operating Expenses:					
21	Depreciation - Plant	1,003,365	135,402	S-15	50,010	1,188,777
22	Amortization	0	0	S-16	1,162	1,162
23	Taxes Other Than Income	752,964	30,904	S-17	102,139	886,007
24	Total Other Operating Expense	\$ 1,756,329	\$ 166,306		\$ 153,312	\$ 2,075,947
25	Total Operating Expenses	2,781,422	1,194,442		1,848,900	5,824,765
26	Net Income Before Income Taxes	\$ 6,441,866	\$ (942,836)		\$ (1,836,050)	\$ 3,662,980
27	Income Taxes:					
28	Current Income Tax	\$ 0	\$ 406,064	S-18	\$ 557,534	\$ 963,599
29	Deferred Income Tax:					
30	Deferred Income Tax Expense	0	59,635	S-19	(84,532)	(24,897)
31	ITC Amortization	0	0	S-20	0	0
32	Total Income Taxes	\$ 0	\$ 465,699		\$ 473,002	\$ 938,701
33	Net Operating Income	\$ 6,441,866	\$ (1,408,535)		\$ (2,309,052)	\$ 2,724,279

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Adjustments To Income Statement

		St. Charles	
Adjmt No	Description	Adjustment Amount	Total Adjustment
Residential Revenue S-1			\$ 207,119
1	To Normalize and Annualize Revenues (Grissum)	\$ 56,537	
2	To Remove Unbilled Revenues (Grissum)	150,582	
3	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Commercial Revenue S-2			\$ 44,637
1	To Normalize and Annualize Revenues (Grissum)	\$ 37,719	
2	To Remove Unbilled Revenues (Grissum)	6,918	
3	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Industrial Revenue S-3			\$ (150)
1	To Normalize and Annualize Revenues (Grissum)	\$ 0	
2	To Remove Unbilled Revenues (Grissum)	(150)	
Private Fire S-4			\$ 0
1	To Remove Unbilled Revenues (Grissum)	0	
Public Fire S-5			\$ 0
1	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Public Authorities S-6			\$ 0
1	To Remove Unbilled Revenues (Grissum)	0	
2	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Sales For Resale S-7			\$ 0
1	To Normalize and Annualize Revenues (Grissum)	\$ 0	
2	To Remove Unbilled Revenues (Grissum)	0	
3	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Other Revenue S-8			\$ 0
1	To Include Compensation for MAWC Services Provided by AWR (Cassidy)	0	
Source of Supply S-9			\$ 653,563
1	To Annualize Payroll (Hanneken)	\$ 37	
2	To Normalize Overtime Pay (Hanneken)	(4)	

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Adjustments To Income Statement

		St. Charles	
Adjmt No	Description	Adjustment Amount	Total Adjustment
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	0	
5	To Annualize Purchased Water Expense (Grissum)	653,530	
Pumping S-10			\$ 9,660
1	To Annualize Payroll (Hanneken)	\$ 9,826	
2	To Normalize Overtime Pay (Hanneken)	(1,093)	
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	0	
5	To Annualize Fuel & Power Expense (Grissum)	927	
Water Treatment S-11			\$ 0
1	To Annualize Payroll (Hanneken)	\$ 0	
2	To Normalize Overtime Pay (Hanneken)	0	
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	0	
5	To Annualize Waste Disposal Expense (Hagemeyer)	0	
6	To Annualize Chemicals Expense (Grissum)	0	
Transmission & Distribution S-12			\$ 57,210
1	To Annualize Payroll (Hanneken)	\$ 66,074	
2	To Normalize Overtime Pay (Hanneken)	(7,348)	
3	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	(1,516)	
4	To Annualize Main Breaks Expense (Hagemeyer)	0	
Customer Accounts S-13			\$ (46,732)
1	To Annualize Payroll (Hanneken)	\$ 46,680	
2	To Normalize Overtime Pay (Hanneken)	(5,191)	
3	To Annualize Postage Expense (Grissum)	7,079	
4	To Annualize Uncollectibles Expense (Grissum)	(95,301)	
Administrative & General S-14			\$ 354,435
1	To Annualize Payroll (Hanneken)	\$ 8,540	
2	To Normalize Overtime Pay (Hanneken)	(950)	

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Adjustments To Income Statement

St. Charles

Adjmt No.	Description	Adjustment Amount	Total Adjustment
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	1,273	
5	To Remove STEP Costs (Hagemeyer)	0	
6	To Adjust the Allocation of Belleville Labs (Cassidy)	0	
7	To Annualize Insurance Other Than Group (Hagemeyer)	22,141	
8	To Annualize Other Post Employment Benefits (Hagemeyer)	22,729	
9	To Annualize Tank Painting Expense (Hagemeyer)	(75,587)	
10	To Annualize Pension Expense (Hagemeyer)	46,191	
11	To Annualize Transportation Leases (Hagemeyer)	56,362	
12	To Annualize Waste Disposal Expense (Hagemeyer)	0	
13	To Annualize Main Breaks Expense (Hagemeyer)	0	
14	To Normalize Rate Case Expense (Hagemeyer)	0	
15	To Remove Meals, Awards, etc. (Began)	(1,398)	
16	To Remove Miscellaneous Expense (Began)	0	
17	To Remove Dues and Donations (Began)	(5,940)	
18	To Remove Disallowed Promotion Expense (Began)	0	
19	To Remove Disallowed Advertising Expense (Began)	0	
20	To Remove Disallowed Dues, Donations and Memberships (Began)	0	
21	To Remove Disallowed Lobbying Expense (Began)	0	
22	To Annualize Group Insurance Expense (Hanneken)	278,787	
23	To Annualize Incentive Compensation Expense (Hanneken)	(2,730)	
24	To Adjust Allocated External Affairs Expense (Hanneken)	0	
25	To Adjust Allocated Management Fees Expense (Hanneken)	0	
26	To Adjust Allocated Incentive Compensation Expense (Hanneken)	0	
27	To Reduce Capitalized Cost (Hanneken)	0	
28	To Remove Expense Associated with Penalties (Hagemeyer)	0	
29	To Annualize Defined Contribution Pension Expense	5,016	
Depreciation - Plant			\$ 135,402
1	To annualize depreciation expense at Staff's proposed rates (Began)	\$ 444,396	

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Adjustments To Income Statement

St. Charles

Adjmt No.	Description	Adjustment Amount	Total Adjustment
2	To adjust depreciation expense related to contributions in aid of construction (Began)	(307,757)	
3	To adjust depreciation related to transportation and power operated equipment (Began)	(1,236)	
Amortization S-16			
1		\$ 0	\$ 0
Taxes Other Than Income S-17			
1	To Annualize Payroll Taxes (Hanneken)	\$ 11,974	
2	To Adjust Payroll Tax Related to Incentive Compensation (Hanneken)	(209)	
3	To Remove Payroll Tax Related to Lobbyist (Hanneken)	0	
4	To Adjust Franchise Tax (Began)	0	
5	To Adjust PSC Assessment (Began)	0	
6	To Adjust Property Tax (Began)	19,139	
Current Income Tax S-18			
1	To adjust current income tax expense. (Cassidy)	\$ 406,064	\$ 406,064
Deferred Income Tax Expense S-19			
1	To adjust deferred income tax expense. (Cassidy)	\$ 59,635	\$ 59,635
ITC Amortization S-20			
1		\$ 0	\$ 0
2		0	

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Income Tax Calculation

		St. Charles			
		Test Year	7.07% Return	7.30% Return	7.53% Return
Line	Description (A)	(B)	(C)	(D)	(E)
1	Net Operating Income (Acct. Sch. 1)	\$ 2,724,279	\$ 2,753,790	\$ 2,843,375	\$ 2,932,961
2	Add:				
3	Current Income Tax	963,599	981,986	1,037,805	1,093,624
4	Deferred Income Taxes				
5	Deferred Income Tax Expense	(24,897)	(24,897)	(24,897)	(24,897)
6	ITC Amortization	0	0	0	0
7	Net Income Before Income Tax	\$ 3,662,980	\$ 3,710,879	\$ 3,856,283	\$ 4,001,688
8	Additions to Net Income Before Income Tax:				
9	Book Depreciation	\$ 1,188,777	\$ 1,188,777	\$ 1,188,777	\$ 1,188,777
10	Contributions In Aid of Construction	0	0	0	0
11	Non Deductible Reserve Deficiency Amortization	0	0	0	0
12	Miscellaneous Non-deductible Expenses	1,425	1,425	1,425	1,425
13	Other (Describe)	0	0	0	0
14	Other (Describe)	0	0	0	0
15	Total Additions	\$ 1,190,202	\$ 1,190,202	\$ 1,190,202	\$ 1,190,202
16	Subtractions to Net Income Before Income Tax:				
17	Interest Expense @ 3.13%	\$ 1,219,146	\$ 1,219,146	\$ 1,219,146	\$ 1,219,146
18	Tax Straight Line Depreciation	1,188,777	1,188,777	1,188,777	1,188,777
19	Tax Depreciation in Excess of Straight Line	(64,856)	(64,856)	(64,856)	(64,856)
20	Cost of Removal	0	0	0	0
21	Other (Describe)	0	0	0	0
22	Other (Describe)	0	0	0	0
23	Total Subtractions	\$ 2,343,067	\$ 2,343,067	\$ 2,343,067	\$ 2,343,067
24	Net Taxable Income	\$ 2,510,115	\$ 2,558,014	\$ 2,703,418	\$ 2,848,823
25	Provision for Federal Income Tax				
26	Net Taxable Income	\$ 2,510,115	\$ 2,558,014	\$ 2,703,418	\$ 2,848,823
27	Deduct Missouri Income Tax @ 100.00%	130,859	133,356	140,936	148,517
28	Federal Taxable Income	\$ 2,379,256	\$ 2,424,658	\$ 2,562,482	\$ 2,700,306
29	Federal Income Tax @ 35.00%	\$ 832,740	\$ 848,630	\$ 896,869	\$ 945,107
30	Provision for Missouri Income Tax				
31	Net Taxable Income	\$ 2,510,115	\$ 2,558,014	\$ 2,703,418	\$ 2,848,823
32	Deduct Federal Income Tax @ 50.00%	416,370	424,315	448,434	472,554
33	Missouri Taxable Income	\$ 2,093,745	\$ 2,133,699	\$ 2,254,984	\$ 2,376,269
34	Missouri Income Tax @ 6.25%	\$ 130,859	\$ 133,356	\$ 140,936	\$ 148,517
35	Summary of Provision For Income Tax				
36	Federal Income Tax	\$ 832,740	\$ 848,630	\$ 896,869	\$ 945,107
37	State Income Tax	130,859	133,356	140,936	148,517
38	Total Current Income Tax	\$ 963,599	\$ 981,986	\$ 1,037,805	\$ 1,093,624