Exhibit No.:

Issue:

Staff Accounting Schedules

MoPSC Auditors

Witness: Sponsoring Party: Type of Exhibit:

MoPSC Staff

Direct

Case No.: WR-2007-0216

Date Testimony Prepared: June 5, 2007

MISSOURI PUBLIC SERVICE COMMISSION UTILITY SERVICES DIVISION

STAFF ACCOUNTING SCHEDULES **DIRECT**

MISSOURI-AMERICAN WATER COMPANY

CASE NO. WR-2007-0216

Jefferson City, Missouri June 2007

TOTAL COMPANY

Revenue Requirement

					Total Company			
Line	(A)			8 60% Equity Return		9.10% Equity Return	000000000000000000000000000000000000000	9,60% Equity Return
1	Net Original Cost Rate Base	(From Accounting Schedule 2)	\$	563,956,775	\$	563,956,775	\$	563,956,775
2	Rate of Return			6.26%	_	6.40%	_	6.54%
3	Net Operating Income Requirement		\$	35,303,694	\$	36,093,234	\$	36,882,773
4	Net Operating Income Available	(From Accounting Schedule 9)	_	33,840,189		33,840,189	_	33,840,189
5	Additional Net Operating Income Req	uirement	\$	1,463,505	\$	2,253,044	\$	3,042,584
6	Income Tax Requirement:	(From Accounting Schedule 11)						
7	Required Current Income Tax		\$	10,517,711	\$	11,009,655	\$	11,501,598
8	Test Year Current Income Tax		_	9,605,834	_	9,605,834	_	9,605,834
9	Additional Current Income Tax Req	uirement	\$	911,877	\$	1,403,821	\$	1,895,764
10	Additional Gross Revenue Requireme	nt Before Allowances	\$	2,375,381	\$	3,656,865	\$	4,938,348
11	Allowance for True-up		\$	6,733,791	\$	6,733,791	\$	6,733,791
12	Additional Gross Revenue Requ	iirement	s	9,109,172	s	10,390,656	S	11,672,139
13	Adjusted Revenue at Current Rates	(From Accounting Schedule 9)	\$	167,198,797	\$	167,198,797	\$	167,198,797
14	Total Gross Revenue Requirement		\$	176,307,969	\$	177,589,453	\$	178,870,936

Rate Base

		D	1.00			Total Company		
Line	Ι	Description (A)		Direct Assigned		Corporate Distribution		Total
1	Plant in Service	(From Accounting Schedule 3)	\$	1,116,210,606	\$	10,025,685	\$	1,126,236,291
2	Less:							0
3	Accumulated Depreciation Re	Serve (From Accounting Schedule 5)		294,500,886		3,132,307		297,633,193
4	Accumulated Amortization Re	serve				0		0
5	Net Plant in Service		\$	821,709,720	\$	6,893,378	\$	828,603,098
6	Add:							
7	Cash Working Capital	(From Accounting Schedule 8)	\$	3,313,433	\$		\$	3,313,433
8	Materials and Supplies			3,354,824		18,526		3,373,350
9	Prepayments			0		687,420		687,420
10	Deferred OPEB Asset			0		950,190		950,190
11	Other			0		0		0
12	Other			0		0		0
13	Other		_	0	_	0		0
14	Total Additions to Net Plant	in Service	\$	6,668,257	\$	1,656,136	\$	8,324,393
15	Deduct:							
16	Interest Offset	(From Accounting Schedule 8)	\$	2,307,533	\$		\$	2,307,533
17	Federal Income Tax Offset	(From Accounting Schedule 8)		(394,205)			-	(394,205)
18	State Income Tax Offset	(From Accounting Schedule 8)		23,905				23,905
19	Contributions In Aid of Constr	uction:		132,847,245		0		132,847,245
20	Customer Advances			62,885,846		(3,423)		62,882,423
21	Customer Deposits			0		0		0
22	Pre-71 ITC			51,839		(16,635)		35,204
23	Deferred Income Taxes			0		65,038,249		65,038,249
24	Accrued Pension Liability			229,325		10,001,036		10,230,361
25	Other			0		0		0
26	Other			0		0		0
27	Other		_	0		0		0
28	Total Deductions to Net Plan	t in Service	\$	197,951,488	\$	75,019,227	\$	272,970,715
29	Total Rate Base		S	630,426,489	S	(66,469,714)	\$	563,956,775

Plant In Service

Line	A/C No.	Plant Titlö		Balance 12/31/2006 (C)		Adjustme Amount (D)	ents No.	тр	Corporate Distribution (F)		As Adjusted (C)+go)+(F)
1		Intangible									
2	301	Organization	\$	(2,719)	¢	0	P-1	\$	181,865	\$	179,146
3	302	Franchise & Consents	Ψ	39,650	Ψ	0	P-2	Φ	0	Ф	39,650
4	303	Miscellaneous Intangible		55,550		0	P-3		284,735		340,285
5		Total Intangible	\$	92,481	\$	0	1-5	\$	466,600	\$	559,081
			Ψ	>2,401	Ψ	Ŭ		d,	400,000	Ą,	337,001
6 7	310	Source of Supply Land & Land Rights	r	1 707 204	ď	0	to 4	m	^	Ф	1.707.004
8	311	Structures & Improvements	\$		\$	0	P-4	\$	0	\$	1,707,294
9	312	Collecting & Improvements Collecting & Impounding Res		10,604,137		0	P-5		0		10,604,137
10	313	Lake, River & Other Intakes		111,066 447,399		0	P-6 P-7		0		111,066
11	314	Wells & Springs		6,659,423		(350,000)	P-8		0		447,399
12	315	Infiltration Galleries & Tunnels		1,804		(330,000)	P-8 P-9		0		6,309,423
13	316	Supply Mains		10,960,950		0	P-9		0		1,804
14	316	Supply Mains-North Plant		245,687		0	P-10		0		10,960,950
15	316	Supply Mains-Worth Flant Supply Mains-Central Plant		3,929,522		0	P-10		0		245,687
16	316	Supply Mains-Central Flant Supply Mains-South Plant		337,448		0	P-12		0		3,929,522
17	316	Supply Mains-South Flant Supply Mains-Meramee Plant				0	P-12				337,448
18	317	Other Source of Supply Plant		1,313,864 1,730		0	r-13 P-14		0		1,313,864
19	217	Total Source of Supply	\$	36,320,324	\$	(350,000)	P-14	ď	0	<u>.</u>	1,730
		• • •	Φ	30,320,324	Φ	(330,000)		\$	U	\$	35,970,324
20		Puniping									
21	320	Land & Land Rights	\$	367,015	\$	0	P-15	\$	0	\$	367,015
22	321	S & I-Plant		7,919,481		0	P-16		0		7,919,481
23	321.1	S & I-Pumps (STL)		4,848,057		0	P-17		0		4,848,057
24	321.2	S & I-Boosters		2,718,024		0	P-18		0		2,718,024
25	322	Boiler Equipment		348		0	P-19		0		348
26	323	Other Power Prod. Equip.		332,106		0	P-20		0		332,106
27	324	Steam Pumping Equipment		6,907		0	P-21		0		6,907
28	325.1	Electric Pumping Equipment		13,777,899		0	P-22		0		13,777,899
29	325.2	Pumping Equipment-Pre '46		874,158		0	P-23		0		874,158
30	325.3	Pumping Equipment-Post '46		25,323,220		0	P-24		0		25,323,220
31	325	Pumping Equipment-Booster		1,493,074		0	P-25		0		1,493,074
32	326	Diesel Pumping Equipment		145,006		0	P-26		0		145,006
33	326	Dsl Pump Equip-Stratman		207,946		0	P-27		0		207,946
34	326	Dsl Pump Equip-Central Plant		1,698,803		0	P-28		0		1,698,803
35	327	Pump Equip Hydraulic		81,548		0	P-29		0		81,548
36	328	Other Pumping Equipment	_	501,764		0	P-30	_	0		501,764
37		Total Pumping ,	\$	60,295,356	\$	0		\$	0	\$	60,295,356
38		Water Treatment Plant									
39	330	Land & Land Rights	\$	1,455,587	\$	0	P-31	\$	0	\$	1,455,587
40	331	Structures & Improvements		33,406,424		0	P-32		0		33,406,424
41	331	S & I - North Plant		5,897,100		0	P-33		0		5,897,100
42	331	S & I-Central 1 & 2		2,679,748		0	P-34		0		2,679,748
43	331	S & I-Central 3		21,452,569		0	P-35		0		21,452,569
44	331	S & I-South Plant		2,375,351		0	P-36		0		2,375,351
45	331	S & I-Meramac		9,171,169		0	P-37		0		9,171,169
46	332	WT Equip Non-Media		36,268,103		0	P-38		0		36,268,103
47	332	WT Equip-North Plant		7,179,235		0	P-39		0		7,179,235
48	332	WT Equip-Central 1 & 2		2,256,219		0	P-40		0		2,256,219
49	332	WT Equip-Central 3		21,805,467		0.	P-41		0		21,805,467

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 (A)	Plant Title (B)	Balance 12/31/2006	;	Adjustme Amount (D)	nts No (E)	Corporate Distribution (F)	000000000000000000000000000000000000000	As Adjusted (C)+(DH(F))
50	332	WT Equip-South Plant	2,628,630		0	P-42	0		2,628,630
51	332	WT Equip-Meramac	7,355,932		0	P-43	0		7,355,932
52	332	Other P/E Hand Equipment	1,481,666		0	P-44	0		1,481,666
53	332.4	Equipment Filter Media	1,077,545		0	P-45	0		1,077,545
54		Total Water Treatment Plant	\$ 156,490,745	\$	0		\$ 0	- \$	
55		Transmission & Distribution							
56	340	Land & Land Rights	\$ 4,728,291	\$	0	P-46	\$ 0	S	4,728,291
57	341	Structures & Improvements	6,974,157		0	P-47	0		6,974,157
58	341.63	S & I-Spec Cross	267,357		0	P-48	0		267,357
59	342	Distr. Res. & Standpipes	7,603,095		0	P-49	0		7,603,095
60	342	Rsvr & Standpipe-Elev	5,869,922		0	P-50	0		5,869,922
61	342	Rsvr & Standpipe-Ground	10,591,293		0	P-51	0		10,591,293
62	343	T & D Mains (Not Classified)	33,101,975		0	P-52	0		33,101,975
63	343.1	T & D Mains - 4" & Less	4,024,296		0	P-53	0		4,024,296
64	343.1	T & D Mains AC 4 (STL)	2,827,541		0	P-54	0		2,827,541
65	343.1	T & D Mains Galv 1 (STL)	50,188		0	P-55	0		50,188
66	343.2	T & D Mains - 6" to 8"	43,385,008		0	P-56	0		43,385,008
67	343.2	CI-10" & Smaller-1900-1928	2,800,809		0	P-57	0		2,800,809
68	343.2	CI-10" & Smaller 1929-1956	17,273,037		0	P-58	0		17,273,037
69	343.2	CI-10" & Smaller-1957-1993	53,099,538		0	P-59	0		53,099,538
70	343.2	T & D Mains - DI 6-8 (STL)	242,693,826		0	P-60	0		242,693,826
71	343.2	T & D Mains - DI 6-10" (TN)	7,101		0	P-61	0		7,101
72	343.2	T & D Mains - PL 6-8" (STL)	666,787		0	P-62	0		666,787
73	343.3	T & D Mains - 10" to 16"	46,077,117		0	P-63	0		46,077,117
74	343.3	T & D Mains - 18" & Greater	13,651,081		0	P-64	0		13,651,081
75	343.3	CI-12" (STL)	13,026,543		0	P-65	0		13,026,543
76	343.3	CI-16" (STL)	19,124,068		0	P-66	0		19,124,068
77	343.3	T & D Mains - DI 12 (STL)	59,333,118		0	P-66	0		59,333,118
78	343.3	T & D Mains - DI 16 & Greater (STL)	106,941,041		0	P-67	0		106,941,041
79	343.3	T & D Mains - LJ 20 (STL)	4,499,594		0	P-68	0		4,499,594
80	343.3	T & D Mains - PL 12 (STL)	274,277		0	P-69	0		274,277
81	344	Fire Mains	529,359		0	P-70	0		529,359
82	345	Services	23,175,266		0	P-71	0		23,175,266
83	346.1	Meters-Bronze Case	5,656,199		0	P-72	0		5,656,199
84	346.2	Meters-Plastic Case	90,711		0	P-73	0		90,711
85	346.3	Meters-Other	20,627,427		0	P-74	0		20,627,427
86	346.3	Meters-Remote (ARB's)	4,192,376		0	P-75	0		4,192,376
87	347.1	Meter Install	16,108,748		0	P-76	0		16,108,748
88	347.2	Meter Install-Other	9,622,440		0	P-77	0		9,622,440
89	348	Hydrants	48,675,649		0	P-78	0		48,675,649
90	349	Other T&D Plant	35,406		0	P-79	0		35,406
91		Total Transmission & Distribution	\$ 827,604,641	\$	0		\$ 0	\$	

Plant In Service

Total	l Company
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1.ine	A/C No (A)	Plant Title		Balance 12/31/2006		Adjustm Amount	ents No.		Corporate Distribution (F)		As Adjusted (C)+(D)+(E)
92		Sewer Plant				(-)	(1)		(F)		(0)
93	351		•								
94	352.1	Structures & Improvements Collection Sewers Forced	\$	44,004	\$	-	P-80	\$	0	\$	44,004
95	352.1			13,401		0	P-81		0		13,401
96	352.2	Collecting Mains Collecting Mains Other		446,412		0	P-82		0		446,412
97	353	Service to Customers		70,768		0	P-83		0		70,768
98	363	Electric Pumping Equipment		49,429		0	P-84		0		49,429
99	370.1	,		12,173		0	P-85		0		12,173
100	370.1	Land & Land Rights T&D Equipment		9,300		0	P-86		0		9,300
101	372	• •		865,495		0	P-87		0		865,495
101	374	T&D Equipment Influent Lift		151,845		0	P-88		0		151,845
103	314	Outfall Sewer Lines	_ ~	33,433		0	P-89		0		33,433
		Total Sewer Plant	\$	1,696,260	\$	0		\$		\$	1,696,260
104		General Plant									
105	389	Land & Land Rights	\$	20,431	\$	0	P-90	\$	0	\$	20,431
106	390	S&I-Store, Shop & Garage		600,046		0	P-91	•	Ö	Ψ	600,046
107	390.1	S & I-Offices		905,852		0	P-92		0		905,852
108	390.1	S & I-Leasehold		5,796		0	P-93		0		
109	390.1	S & I-Leasehold - SCADA		339,728		0	P-94		0		5,796
110	390.3	S&I-Misc		3,695,334		0	P-95		0		339,728
111	391	Office Furniture and Equipment		8,199,730		(6,489,353)	P-96		756,081		3,695,334
112	391.2	Computers & Peripheral Equipment		3,315,582		0	P-97		2,317,835		2,466,458
113	391.25	Computer Software		2,727,516		0	P-98		6,097,057		5,633,417
114	391.26	Computer Software Personal		133,438		0	P-99		118,229		8,824,573
115	391.3	Data Handling Equipment		342,896		0	P-100		0		251,667
116	391.3	Other Office Equipment		425,269		0	P-101		14,253		342,896
117	392.11	Trans Equipment-Lt Duty Trucks		745,616		ŏ	P-102		40,649		439,522
118	392.12	Trans Equipment-Hvy Duty Trucks		4,163,904		0	P-103		10,049		786,265
119	392.2	Trans Equipment-Autos		388,346		0	P-104		150,172		4,163,904
120	392.3	Trans Equipment Other		78,242		ő	P-105		150,172		538,518
121	393	Stores Equipment		333,911		ő	P-106		0		78,242
122	394	Tools, Shop & Garage Equipment		2,768,244		Ö	P-107		16,591		333,911
123	394	Tools, Shop & Garage Equip Other		3,934,335		0	P-108		10,391		2,784,835
124	395	Laboratory Equipment		1,744,429		0	P+109		0		3,934,335
125	395	Laboratory Equipment Other		285,859		0	P-110		0		1,744,429
126	396	Power Operated Equipment		1,226,159		0	P-111				285,859
127	397	Comm Equipment-Non-Tele		1,339,917		Ö	P-112		2.252		1,226,159
128	397.2	Comm Equipment-Tele		98,289		0			2,252		1,342,169
129	398	Miscellaneous		1,804,208		0	P-113 P-114		35,107 10,859		133,396
130	399	Other Tangible Property		927,075		0	P-114 P-115				1,815,067
131		Total General Plant	\$	 _	s -	(6,489,353)	1-113	Φ-	0.550.095	- م	927,075
			<i>*</i>	40,000,102	w	(U,407,333)		\$	9,559,085	\$	43,619,884
132	Total Pla	nt In Service	\$	1,123,049,959	e	(6.930.253)		6			
		77 TO TO TO THE PARTY.	.	1,123,042,737	\$	(6,839,353)		\$	10,025,685	\$	1,126,236,291

Adjustments To Plant In Service

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

Adjustments To Plant In Service

		Total	ompany
Adjmt No. Description		Adjustment Amount	Total Adjustment
A/C 372 T&D Equipment P-87			\$ 0
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	\$	0	<u>φ </u>
•	Ð	U	
2		0	
A/C 372.0 T&D Equipment Influent Lift P-88			\$ 0
1	\$	0	<u>«</u>
	Ф		
2		0	
A/C 374 Outfall Sewer Lines P-89			\$ 0
1	\$	0	
	•		
2		0	
A/C 389 1 Land & Land Rights P-90	000 000		S 0
1	\$	0	
2		0	
A/C 390 S&I-Store, Shop & Garage P-91	(# (#)		\$ 0
	\$	0	
2		0	
2	· · · · · · · · · · · · · · · · · · ·		
A/C 390:1 S & 1-Offices P-92	0.000		\$ 0
1	\$	0	
2		0	
	001010101010		<u> </u>
A/C 390 1 S & I-Leasehold P-93	Φ.		\$ 0
	\$	0	
2		0	
A/C 390.1 S & I-Leasehold - SCADA P-94	000000000		\$ 0
A/C 390.1 S & I-Leasehold - SCADA P-94	\$	0	9
l .	Ф	V	
2		0	
A/C 390.3 S&I-Misc P-95	60.83		\$ 0
1	\$	0	<u> </u>
	~		
2		0	
A/C 391 Office Furniture and Equipment P-96			\$ (6,489,353)
1 To Capitalize Cost	\$	0	
2 To Remove Transition Cost - SSU		(4,488,827)	
To Remove Transition Cost - Alton Call Center		(2,000,526)	
4			
A/C 391.2 Computers & Peripheral Equipment P-97			\$ 0
1	\$	0	
2		0	
2		V	

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

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

Depreciation Reserve

Line	A/C No. (A)	Plant Title (B)		Balance 12/31/2006 (C)	Adjustme Amount (D)	No. (E)		Corporate Distribution		F60000000000	s Adjusted (C)+(D)+(F)
1		Intangible									
2	301	Organization	\$	(25,007)	\$ 0	R-1	\$	0	\$		(25,007)
3	302	Franchise & Consents	-	0	0	R-2	•	0	•		(25,557)
4	303	Miscellaneous Intangible		306,586	0	R-3		341,659			648,245
5		Total Intangible	\$		\$ 		\$	341,659	\$		623,238
6		Source of Supply									
7	310	Land & Land Rights	\$	0	\$ 0	R-4	\$	0	\$		0
8	311	Structures & Improvements		3,024,015	0	R-5		0			3,024,015
9	312	Collecting & Impounding Res		82,977	0	R-6		0			82,977
10	313	Lake, River & Other Intakes		(594,244)	0	R-7		0			(594,244)
11	314	Wells & Springs		940,484	0	R-8		0			940,484
12	315	Infiltration Galleries & Tunnels		0	0	R-9		0			0
13	316	Supply Mains		1,432,221	0	R-9		0			1,432,221
14	316	Supply Mains-North Plant		163,802	0	R-10		0			163,802
15	316	Supply Mains-Central Plant		1,877,888	0	R-11		0			1,877,888
16	316	Supply Mains-South Plant		326,233	0	R-12		0			326,233
17	316	Supply Mains-Meramec Plant		684,894	0	R-13		0			684,894
18	317	Other Source of Supply Plant		0	0	R-14		_ 0			0
19		Total Source of Supply	\$	7,938,270	\$ · 0		\$	0	\$		7,938,270
20		Pumping									
21	320	Land & Land Rights	\$	0	\$ 0	R-15	\$	0	\$		0
22	321	S & I-Plant		900,357	0	R-16		0			900,357
23	321.1	S & I-Pumps (STL)		2,429,373	0	R-17		0			2,429,373
24	321.2	S & I-Boosters		775,506	0	R-18		0			775,506
25	322	Boiler Equipment		0	0	R-19		0			0
26	323	Other Power Prod. Equip.		68,518	0	R-20		0			68,518
27	324	Steam Pumping Equipment		0	0	R-21		0			0
28	325.1	Electric Pumping Equipment		2,519,381	0	R-22		0			2,519,381
29	325.2	Pumping Equipment-Pre '46		19,627	0	R-23		0			19,627
30	325.3	Pumping Equipment-Post '46		12,754,971	0	R-24		0			12,754,971
31	325	Pumping Equipment-Booster		1,734,431	0	R-25		0			1,734,431
32	326	Diesel Pumping Equipment		30,680	0	R-26		0			30,680
33	326	Dsl Pump Equip-Stratman		16,837	0	R-27		0			16,837
34	326	Dsl Pump Equip-Central Plant		1,209,035	0	R-28		0			1,209,035
35	327	Pump Equip Hydraulic		0	0	R-29		0			0
36	328	Other Pumping Equipment		131,752	0	R-30		0			131,752
37		Total Pumping	\$	22,590,468	\$ 0		\$	0	\$		22,590,468
38		Water Treatment Plant									
39	330	Land & Land Rights	\$	0	\$ 0	R-31	\$	0	\$		0
40	331	Structures & Improvements		4,706,817	0	R-32		0			4,706,817
41	331	S & I - North Plant		2,312,100	0	R-33		0			2,312,100
42	331	S & I-Central 1 & 2		2,152,626	0	R-34		0			2,152,626
43	331	S & I-Central 3		10,173,666	0	R-35		0			10,173,666
44	331	S & I-South Plant		1,240,837	0	R-36		0			1,240,837
45	331	S & I-Meramac		4,056,295	0	R-37		0			4,056,295
46	332	WT Equip Non-Media		8,265,286	0	R-38		0			8,265,286
47	332	WT Equip-North Plant		3,794,263	0	R-39		0			3,794,263

Depreciation Reserve

			l 655	900x10x40xx00000000000000000000000000000	-		i otai Coit	грану			
	A/C			Balance		Adjustme	nts		Corporate		As Adjusted
Line	No.	Plant Title		12/31/2006		Amount	No		Distribution		(C)+(D)+(F)
Luic	(A)	(B)		(C)		(D)	(E)		(F)		(G)
48	332	WT Equip-Central 1 & 2		2,208,159		0	R-40		0		2,208,159
49	332	WT Equip-Central 3		9,354,009		0	R-41		0		9,354,009
50	332	WT Equip-South Plant		1,959,452		0	R-42		0		1,959,452
51	332	WT Equip-Meramac		4,291,035		0	R-43		0		4,291,035
52	332	Other P/E Hand Equipment		79,969		0	R-44		0		79,969
53	332.4	Equipment Filter Media		16,370		0	R-45		0		16,370
54		Total Water Treatment Plant	s	54,610,884	\$	0		<u>\$</u>	0	_{\$} —	54,610,884
55		Transmission & Distribution								•	0 1,010,001
56	340	Land & Land Rights	\$	(741,641)	¶.	0	R-46	\$	0	\$	(741 (41)
57	341	Structures & Improvements	Ψ	2,782,623	Ψ	0	R-47	Ð	0	T)	(741,641)
58	341.63	S & I-Spec Cross		322,127		0	R-48				2,782,623
59	342	Distr. Res. & Standpipes		2,646,035		0	R-49		0		322,127
60	342	Rsvr & Standpipe-Elev		997,489		0	R-50		0		2,646,035
61	342	Rsvr & Standpipe-Ground		4,865,202			R-51		0		997,489
62	343	T & D Mains (Not Classified)		19,013,899		0			0		4,865,202
63	343.1	T & D Mains - 4" & Less		41,733		0	R-52		0		19,013,899
64	343.1	T & D Mains AC 4 (STL)		973,612		0	R-53		0		41,733
65	343.1	T & D Mains Galv 1 (STL)				0	R-54		0		973,612
66	343.2	T & D Mains - 6" to 8"		98,766		0	R-55		0		98,766
67	343.2	CI-10" & Smaller-1900-1928		1,565,572		0	R-56		0		1,565,572
68	343.2	CI-10" & Smaller 1929-1956		1,401,155		0	R-57		0		1,401,155
69	343.2	CI-10" & Smaller 1929-1930 CI-10" & Smaller-1957-1993		13,385,805		0	R-58		0		13,385,805
70	343.2	T & D Mains - DI 6-8 (STL)		32,094,764		0	R-59		0		32,094,764
71	343.2	T & D Mains - DI 6-10" (TN)		33,842,986		0	R-60		0		33,842,986
72	343.2	T & D Mains - PL 6-8" (STL)		4,816		0	R-61		0		4,816
73	343.3	T & D Mains - 10" to 16"		43,242		0	R-62		0		43,242
73 74				1,819,214		0	R-63		0		1,819,214
74 75	343.3	T & D Mains - 18" & Greater		692,566		0	R-64		0		692,566
-	343.3	CI-12" (STL)		5,374,164		0	R-65		0		5,374,164
76 77	343.3	CI-16" (STL)		9,277,824		0	R-66		0		9,277,824
	343.3	T & D Mains - DI 12 (STL)		9,116,906		0	R-66		0		9,116,906
78 79	343.3	T & D Mains - DI 16 & Greater (STL)		15,046,558		0	R-67		0		15,046,558
	343.3	T & D Mains - I.J 20 (STL)		1,631,683		0	R-68		0		1,631,683
80	343.3	T & D Mains - PL 12 (STL)		14,185		0	R-69		0		14,185
81 82	344	Fire Mains		75,208		0	R-70		0		75,208
	345	Services		5,169,306		0	R-71		0		5,169,306
83	346.1	Meters-Bronze Case		67,667		0	R-72		0		67,667
84	346.2	Meters-Plastic Case		7,927		0	R-73		0		7,927
85	346.3	Meters-Other		7,346,309		0	R-74		0		7,346,309
86	346.3	Meters-Remote (ARB's)		1,740,073		0	R-75		0		1,740,073
87	347.1	Meter Install		3,610,136		0	R-76		0		3,610,136
88	347.2	Meter Install-Other		3,884,965		0	R-77		0		3,884,965
89	348	Hydrants		15,104,420		0	R-78		0		15,104,420
90	349	Other T&D Plant		7,857		0	R-79		0		7,857
91		Total Transmission & Distribution	\$	193,325,153	\$	0		\$	0 .	B	193,325,153

Depreciation Reserve

	500000000000000000000000000000000000000				ı		Total Com	рат	1y	_	
	A/C			Balance		Adjustme			Corporate		As Adjusted
	No	Plant Title		12/31/2006		Amount	No.		Distribution		(C)+(D)+(F)
Line	(A)	(B)		(C)		(D)	(E)		(F)	_	(G)
92		Sewer Plant									
93	351.0	Structures & Improvements	\$	8,235	\$	0	R-80	\$	0	e	9 225
94	352.1	Collection Sewers Forced	Ψ	7,712	Φ	0	R-81	D	0	\$	8,235
95	352.2	Collecting Mains		130,367		0	R-81 R-82				7,712
96	352.2	Collecting Mains Other		30,528		0			0		130,367
97	353.0	Service to Customers		32,912		0	R-83		0		30,528
98	363.0	Electric Pumping Equipment		· · · · · · · · · · · · · · · · · · ·			R-84		0		32,912
99	370.1	Land & Land Rights		6,434		0	R-85		0		6,434
100	370.1	T&D Equipment		2,543		0	R-86		0		2,543
101	372.0			192,410		0	R-87		0		192,410
	372.0	T&D Equipment Influent Lift		19,730		0	R-88		0		19,730
102	3/4	Outfall Sewer Lines		5,836		0	R-89	_	0	_	5,836
103		Total Sewer Plant	\$	436,707	\$	0		\$	0	\$	436,707
104		General Plant									
105	389	Land & Land Rights	\$	0	\$	0	R-90	\$	0	\$	0
106	390	S&I-Store, Shop & Garage		43,016		0	R-91		0		43,016
107	390.1	S & I-Offices		237,568		0	R-92		(161,071)		76,497
108	390.1	S & I-Leasehold		(54,392)		0	R-93		0		(54,392)
109	390.1	S & I-Leasehold - SCADA		238,120		0	R-94		0		238,120
110	390.3	S&I-Misc		1,112,687		0	R-95		0		1,112,687
111	391	Office Furniture and Equipment		2,185,102		(914,350)	R-96		(22,084)		1,248,668
112	391.2	Computers & Peripheral Equipment		398,659		0	R-97		120,171		518,830
113	391,25	Computer Software		512,890		0	R-98		2,600,943		3,113,833
114	391.26	Computer Software Personal		(5,831)		0	R-99		25,234		19,403
115	391.3	Data Handling Equipment		52,012		0	R-100		0		52,012
116	391.3	Other Office Equipment		114,774		0	R-100		8,937		123,711
117	392.11	Trans Equipment-Lt Duty Trucks		1,334,582		0	R-101		62,301		
118	392.12	Trans Equipment-Hvy Duty Trucks		3,071,129		0	R-102		02,301		1,396,883
119	392.2	Trans Equipment-Autos		524,665		0					3,071,129
120	392.3	Trans Equipment Other		*		0	R-104		122,262		646,927
121	393	Stores Equipment		325,291			R-105		0		325,291
122	394	Tools, Shop & Garage Equipment		(255,368)		0	R-106		0		(255,368)
123	394	Tools, Shop & Garage Equipment Tools, Shop & Garage Equip Other		1,365,249		0	R-107		5,239		1,370,488
124	395			1,982,038		0	R-108		0		1,982,038
125	395	Laboratory Equipment		722,287		0	R-109		0		722,287
		Laboratory Equipment Other		197,485		0	R-110		0		197,485
126	396	Power Operated Equipment		869,865		0	R-111		0		869,865
127	397	Comm Equipment-Non-Tele		658,093		0	R-112		11,417		669,510
128	397.2	Comm Equipment-Tele		87,059		0	R-113		14,175		101,234
129	398	Miscellaneous		261,315		0	R-114		3,124		264,439
130	399	Other Tangible Property		244,280		0	R-115	_	0		244,280
131		Total General Plant	\$	16,222,575	\$	(914,350)		\$	2,790,648	\$	18,098,873
132		Not Classified		9,600		0	R-116		0		9,600
133	Total De	preciation Reserve	\$	295,415,236	ę	(914,350)		S	3,132,307	C	297,633,193
						(, u)			3,335,307	٠	4/1,0///,4//

Adjustments To Reserve

			Total (Company
Adjmt No.	Description		Adjustment Amount	Total Adjustment
A/C	390.3 S&I-Misc R-95			\$ 0
1		\$	0	
2			0	
A/C	391 Office Furniture and Equipment R-95			\$ (914,350)
1	To RemoveTransition Cost - SSU	\$	(632,476)	
2 3	To Remove Transition Cost - Alton CC To Adjust for Capitalized Cost		(281,874)	
4	10 Adjust for Capitalized Cost		0	
A/C	391.2 Computers & Peripheral Equipment R-97			\$ 0
1		\$	0	
2			0	
A/C	391 25 Computer Software R-98			S 0
1		\$	0	9
2			0	
A/C	391.26 Computer Software Personal R-99	****		\$ 0
1		\$	0	\$ 0
2		•	0	
A/C	391.3 Data Handling Equipment R-100	****		6
1		\$	0	\$ 0
2		•	0	
A/C	391.3 Other Office Equipment R-101	88888		
1		\$	0	S 0
2		•	0	
A/C	392.11 Trans Equipment-Lt Duty Trucks R-102	3888		
1	Annual State of Day 11was R-104	\$	0	<u> </u>
2		•		
A/C	392.12 Trans Equipment-Hvy Duty Trucks R-103	Signeration	0	
1	392.12 Trans Equipment-Hvy Duty Trucks R:103	\$	0	\$ 0
2		Ψ		
T-11/2/11/11	392 2 Frans Equipment-Autos R-104	ococios	0	
1	392.2 Frans Equipment-Autos R-104	<u>\$</u>	0	\$ 0
2		Φ		
A/C	392.3 Trans Equipment Other R-105	Sooner	0	·
1	392.3 Trans Equipment Other R-105	\$		\$ 0
2		Þ	0	
A/C	393 Stores Equipment R. 106	*****	0	
1	303 Stores Equipment R-106		_	3 0

0

\$

							า	fotal Company				
Part Care Part		A/C				Composite	•	Control Control Control		Composite		
Company Comp		No.	Plant Title		000000000000000000000000000000000000000							Total Company
	Lin	¢ (A)	(E)			The last section of the la				Distribution		Depreciation
2 901	ı		Into aikt.		(9)	(D)		(B)		(F)		(G)
3 392 Franchise & Connects 30,000 0,0004 0 0 0 0 0 0 0 0 0		301	-									
303 Miscellaneous Intanghile 340,285 0,0084 0 0 0 0 0 0 0 0 0				2	,		\$		S	=	\$	0
Total Infangible	4											0
Source of Supply	5			<u>s</u> –		0.00%	ď.				-	
310	6			Ψ	557,001		J)	U	3	0	\$	0
Section Sect		310		e	1.707.204	0.000/	•					
1312 Collecting & Impounding Res 111.066 1.23% 1.25% 1.25% 0 1.25% 1.25% 1.25% 1.25% 1.25% 0 1.25%	8			Þ			\$		\$	-	\$	
131	9	312	•									
11 314 Wells & Springs	10	313										
13 15	11	314	Wells & Springs									
13 16 Supply Mains	12	315										,
14 316 Supply Mains-North Plant 3,945,857 1,60% 3,931 0 3,931 1 0 62,872 0 62,872 1 60% 62,872 0 62,872 1 60% 62,872 0 62,872 1 60% 62,872 0 62,872 1 60% 63,990 1 62,872 0 62,872 1 60% 60% 0 60% 60% 1 60% 1 60% 1 60% 1 60% 1 60% 60% 0 60% 60% 1 60% 1 60% 1 60%	13	316	Supply Mains									
15 316 Supply Mains-Central Plant 3,929,522 1,60% 62,872 0 0 6,5872 0 0 5,399 1 316 Supply Mains-South Plant 1,313,864 1,60% 5,399 0 5,399 1 317 Other Source of Supply 5 35,970,224 5 643,175 S 0 5 643,175 S 0 6 6 6 6 6 6 6 6 6		316	Supply Mains-North Plant									
16	15	316	Supply Mains-Central Plant									
17 316	16	316	Supply Mains-South Plant									
1730 1730												
Pumping		317	Other Source of Supply Plant					*				•
Pumping Pump	19		Total Source of Supply	\$ _	35,970,324		\$ -		\$		\$	
23 321 S. & I-Plant 7,919,481 1,73% 137,007 0 137,007 23 321.1 S. & I-Plamps (STL.) 4,848,057 1,73% 83,871 0 83,871 24 321.2 S. & I-Boosters 2,718,024 1,73% 87,022 0 47,022 25 322 Boiler Equipment 348 2,00% 7 0 6,642 0 6,642 0 6,642 0 6,642 0 6,642 0 0 6,642 0 0 6,642 0 0 0 0 0 0 0 0 0	20		Pumping					•		· ·	Ψ	045,175
22 321 S. & I-Plant 7,919.181 1,73% 137,007 0 137,007 23 321.1 S. & I-Pounps (STL) 4,848,057 1,73% 83,871 0 83,871 24 321.2 S. & I-Boosters 2,718,024 1,73% 47,022 0 47,022 25 322 Boiler Equipment 348 2,00% 7 0 6,642 0 0 0 0 0 0 0 0 0	21	320	Land & Land Rights	\$	367.015	0.00%	\$	0	¢	0	er.	0
23 321.1 S.& I-Pumps (STL)		321	S & I-Plant				4,		J		Þ	
24 321.2 S& I-Boosters 2,718,024 1,73% 47,022 0 47,022 53 222 Boiler Equipment 348 2,00% 6,642 0 6,642 73 244 Steam Pumping Equipment 6,907 0,00% 0 0 0 83 25.1 Electric Pumping Equipment 13,777,899 2,44% 336,181 0 336,181 93 25.2 Pumping Equipment-Pre'46 874,158 2,44% 21,329 0 21,329 30 325.3 Pumping Equipment-Booster 1,493,074 2,44% 36,431 0 36,431 32 326 Diesel Pumping Equipment 145,006 2,44% 3,538 0 3,538 33 326 Dal Pump Equip-Stratman 207,946 2,44% 41,451 0 5,074 33 327 Pump Equip-Equipment 1,698,803 2,44% 1,990 0 1,990 36 328 Other Pumping Equipment 501,764 2,44% 12,243 0 1,2243 37			S & I-Pumps (STL)					,				
Solid					2,718,024							
200 332					348			·				
Steam Pumping Equipment					332,106							
Sector S					6,907	0.00%		0				
Pumping Equipment-Pre-46 874,158 2.44% 21,329 0 21,329					13,777,899	2.44%		336,181				
Substitution Subs					874,158	2.44%		21,329		0		
Pumping Equipment 145,006 2,44% 36,431 0 36,431 326 Diesel Pumping Equipment 145,006 2,44% 3,538 0 3,538 326 Diesel Pumping Equipment 145,006 2,44% 5,074 0 5,074 34 326 Diesel Pumping Equip-Stratman 207,946 2,44% 5,074 0 6,074 34 326 Diesel Pumping Equip-Central Plant 1,698,803 2,44% 41,451 0 41,451 35 327 Pump Equip-Central Plant 1,698,803 2,44% 1,990 0 1,990					25,323,220	2.44%		617,887		0		
145,006 2,44% 3,538 0 3,538 3 358 3 358 326 Disl'emp Equip-Stratman 207,946 2,44% 5,074 0 5,074 326 Disl'emp Equip-Central Plant 1,698,803 2,44% 41,451 0 41,451 327 327 Pump Equip Hydraulic 81,548 2,44% 1,990 0 1,990 0 1,990 328 Other Pumping Equipment 501,764 2,44% 12,243 0 12,243 327 328 Total Pumping \$ 60,295,356 \$ 1,350,673 \$ 0 \$ 1,350,673 \$ 0 \$ 1,350,673 \$ 0 \$ 1,350,673 \$ 0 \$ 1,350,673 \$ 0 \$ 1,350,673 \$ 0 \$ 1,350,673 \$ 0 1,350,673 \$ 0 \$ 1,350,673 \$ 0 \$ 1,350,673 \$ 0 \$ 1,350,673 \$ 0 \$ 1,350,673 \$ 0 \$ 1,350,673 \$ 0 \$ 1,350,673 \$ 0 \$ 1,350,673 \$ 0						2.44%		36,431		0		· ·
34 326 Dist Pump Equip-Central Plant 1,698,803 2,44% 41,451 0 41,451 32 327 Pump Equip Hydraulic 81,548 2,44% 1,990 0 1,990 0 1,990 328 Other Pumping Equipment 501,764 2,44% 12,243 0 12,243 37 Total Pumping \$60,295,356 \$1,350,673 \$ 0 \$1,350,673 38 Water Treatment Plant 39 330 Land & Land Rights \$1,455,587 0,00% \$ 0 \$ 0 \$ 0 \$ 1,350,673 39 331 Structures & Improvements 33,406,424 1,63% 544,525 0 544,525 41 331 \$8 \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \								3,538		0		
1,958,803 2,44% 41,451 0 41,451 324 328 Other Pumping Equipment 501,764 2,44% 12,243 0 12,243 328 Other Pumping Equipment 501,764 2,44% 12,243 0 12,243 328 Other Pumping Equipment 501,764 2,44% 12,243 0 12,243 328 Other Pumping Equipment 501,764 2,44% 12,243 0 51,350,673 328 Other Pumping Equipment 501,764 2,44% 12,243 0 51,350,673 328 Other Pumping Equipment 501,764 2,44% 12,243 0 51,350,673 328 Other Pumping Equipment 501,764 2,44% 12,243 0 51,350,673 328 Other Pumping Equipment 501,764 2,44% 12,243 0 51,350,673 328 Other Pumping Equipment 501,764 2,44% 12,243 0 51,350,673 328 Other Pumping Equipment 501,764 2,44% 12,243 0 51,350,673 332 Other Pumping Equipment 501,764 2,44% 12,243 0 51,350,673 332 Other Pumping Equipment 501,764 2,44% 12,243 0 51,350,673 332 Other Pumping Equipment 501,764 2,44% 12,243 0 51,350,673 349,677 0 54,555 0 544,525 0										0		5,074
328												41,451
Total Pumping												
Water Treatment Plant			Total Pumping Equipment	_e —							_	
39 330 Land & Land Rights \$ 1,455,587 0.00% \$ 0 \$ 0 40 331 Structures & Improvements 33,406,424 1.63% 544,525 0 544,525 41 331 S & I - North Plant 5,897,100 1.63% 96,123 0 96,123 42 331 S & I-Central 1 & 2 2,679,748 1.63% 43,680 0 43,680 43 331 S & I-Central 3 21,452,569 1.63% 349,677 0 349,677 44 331 S & I-South Plant 2,375,351 1.63% 38,718 0 38,718 45 331 S & I-Meramac 9,171,169 1.63% 149,490 0 149,490 46 332 WT Equip Non-Media 36,268,103 2.78% 1,008,253 0 1,008,253 47 332 WT Equip-North Plant 7,179,235 2.78% 199,583 0 199,583 48 332 WT Equip-Central 1 & 2 2,256,219 2.	38			Ψ	00,293,330		D	1,350,673	\$	0	\$	1,350,673
331 Structures & Improvements 33,406,424 1.63% 544,525 0 544,525 41		330		m.			_					
41 331 S & I - North Plant 5,400,424 1.03% 344,525 0 544,525 42 331 S & I-Central 1 & 2 2,679,748 1.63% 96,123 0 96,123 43 331 S & I-Central 3 21,452,569 1.63% 349,677 0 349,677 44 331 S & I-South Plant 2,375,351 1.63% 38,718 0 38,718 45 331 S & I-Meramac 9,171,169 1.63% 149,490 0 149,490 46 332 WT Equip Non-Media 36,268,103 2.78% 1,008,253 0 1,008,253 47 332 WT Equip-North Plant 7,179,235 2.78% 199,583 0 199,583 48 332 WT Equip-Central 1 & 2 2,256,219 2.78% 62,723 0 62,723 49 332 WT Equip-South Plant 2,628,630 2.78% 606,192 0 606,192 50 332 WT Equip-Meramac 7,355,932 <td></td> <td></td> <td>~,</td> <td>2</td> <td></td> <td></td> <td>\$</td> <td></td> <td>\$</td> <td></td> <td>\$</td> <td>0</td>			~,	2			\$		\$		\$	0
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52 332 Other P/E Hand Equipment 1,481,666 3.33% 49,339 0 49,339 53 332.4 Equipment Filter Media 1,077,545 2.78% 29,956 0 29,956 54 Total Water Treatment Plant 5 155,00 745												
53 332.4 Equipment Filter Media 1,077,545 2.78% 29,956 0 29,956												
Total Water Treatment Plant \$ 156,400 745		332.4	T . 1 111		1,077,545							
	J 4		Total water freatment Plant	\$	156,490,745	\$;	3,455,829	\$ -		s ⁻	

						Total Company				
Lin	A/C No.	Plant Title (B)		Total Company Plant	Composite Depreciation Rate	District Specific Depreciation	300000000000000000000000000000000000000	Corporate Depreciation Distribution		Total Company Depreciation
				(6)	(D)	(E)		(F)		(G)
55		Transmission & Distribution								
56 57	340 341	Land & Land Rights	\$	4,728,291	0.00%	\$ 0	\$	0	\$	0
58	341.63	Structures & Improvements		6,974,157	2.67%	186,210		0		186,210
59	341.03	S & I-Spec Cross		267,357	0.00%	0		0		0
60	342	Distr. Res. & Standpipes		7,603,095	2.25%	171,070		0		171,070
61	342	Rsvr & Standpipe-Elev Rsvr & Standpipe-Ground		5,869,922	2.25%	132,073		0		132,073
62	343	T & D Mains (Not Classified)		10,591,293	2.25%	238,304		0		238,304
63	343.1	T & D Mains - 4" & Less		33,101,975	1.50%	496,530		0		496,530
64	343.1	T & D Mains AC 4 (STL)		4,024,296	1.50%	60,364		0		60,364
65	343.1	T & D Mains Galv 1 (STL)		2,827,541	1.50%	42,413		0		42,413
66	343.2	T & D Mains - 6" to 8"		50,188	1.50%	753		0		753
67	343.2	CI-10" & Smaller-1900-1928		43,385,008	1.50%	650,775		0		650,775
68	343.2	CI-10" & Smaller 1929-1956		2,800,809	1.50%	42,012		0		42,012
69	343.2	CI-10" & Smaller-1957-1993		17,273,037	1.50%	259,096		0		259,096
70	343.2	T & D Mains - DI 6-8 (STL)		53,099,538	1.50%	796,493		0		796,493
71	343.2	T & D Mains - DI 6-10" (TN)		242,693,826	1.50%	3,640,407		0		3,640,407
72	343.2	T & D Mains - PL 6-8" (STL)		7,101 666,787	1.50%	107		0		107
73	343.3	T & D Mains - 10" to 16"		46,077,117	1.50%	10,002		0		10,002
74	343.3	T & D Mains - 18" & Greater		13,651,081	1.50%	691,157		0		691,157
75	343.3	CI-12" (STL)		13,026,543	1.50% 1.50%	204,766		0		204,766
76	343.3	CI-16" (STL)		19,124,068	1.50%	195,398		0		195,398
77	343.3	T & D Mains - DI 12 (STL)		59,333,118	1.50%	286,861		0		286,861
78	343.3	T & D Mains - DI 16 & Greater (STL)		106,941,041	1.50%	889,997 1,604,116		0		889,997
79	343.3	T & D Mains - LJ 20 (STL)		4,499,594	1.50%	67,494		0		1,604,116
80	343.3	T & D Mains - PL 12 (STL)		274,277	1.50%	4,114		0		67,494
81	344	Fire Mains		529,359	1.50%	7,940		0		4,114
82	345	Services		23,175,266	3.08%	713,798		0		7,940
83	346.1	Meters-Bronze Case		5,656,199	2.43%	137,446		0		713,798
84	346.2	Meters-Plastic Case		90,711	2.43%	2,204		0		137,446
85	346.3	Meters-Other		20,627,427	2.43%	501,246		0		2,204 501,246
86	346,3	Meters-Remote (ARB's)		4,192,376	2.43%	101,875		0		101,875
87	347.1	Meter Install		16,108,748	2.43%	391,443		0		391,443
88	347.2	Meter Install-Other		9,622,440	2.43%	233,825		0		233,825
89	348	Hydrants		48,675,649	1.92%	934,572		0		934,572
90	349	Other T&D Plant		35,406	2.00%	708		0		708
91		Total Transmission & Distribution	s ⁻	827,604,641	\$		\$		s –	13,695,569
92		Sewer Plant								·,,
93	351.0	Structures & Improvements	\$	44,004	2.50% \$	1,100	\$	0	\$	1,100
94	352.1	Collection Sewers Forced		13,401	2.00%	268	Ψ	0	Φ	268
95	352.2	Collecting Mains		446,412	2.00%	8,928		0		8,928
96	352.2	Collecting Mains Other		70,768	2.00%	1,415		ő		1,415
97	353.0	Service to Customers		49,429	2.00%	989		ő		989
98	363.0	Electric Pumping Equipment		12,173	10.00%	1,217		ő		1,217
99	370.1	Land & Land Rights		9,300	0.00%	0		ō		0
100	372	T&D Equipment		865,495	5.00%	43,275		0		43,275
101	372.0	T&D Equipment Influent Lift		151,845	5.00%	7,592		0		7,592
102	374	Outfall Sewer Lines		33,433	2.00%	669		0		669
103		Total Sewer Plant	\$	1,696,260	\$	65,453	\$		§ —	65,453
104	200	General Plant								
105	389	Land & Land Rights	\$	20,431	0.00% \$	0	\$	0 :	S	0
106	390	S&I-Store, Shop & Garage		600,046	2.40%	14,401		0		14,401
107 108	390.1 390.1	S & 1-Offices		905,852	2.40%	21,740		0		21,740
.00	JF17.1	S & I-Leasehold		5,796	5.00%	290		0		290

- 1	otal	. Comp	any
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Line	A/C No.	Plant Title (B)	Total Company Plant	Composite Depreciation Rate (D)	District Specific Depreciation (E)	Corporate Depreciation Distribution (F)	Total Company Depreciation
109	390.1	S & l-Leasehold - SCADA	339,728	5.00%	16,986	0	16.006
110	390.3	S&I-Misc	3,695,334	2.40%	88,688	0	16,986
111	391	Office Furniture and Equipment	2,466,458	4.00%	68,415	30,243	88,688
112	391.2	Computers & Peripheral Equipment	5,633,417	14.29%	473,797	331,219	98,658
113	391.25	Computer Software	8,824,573	14.29%	389,762	871,269	805,015
114	391.26	Computer Software Personal	251,667	14.29%	19,068	16,895	1,261,031
115	391.3	Data Handling Equipment	342,896	6.67%	22,871	10,893	35,963
116	391.3	Other Office Equipment	439,522	6.67%	28,365	951	22,871
117	392.11	Trans Equipment-Lt Duty Trucks	786,265	0.00%	20,505	931	29,316
118	392.12	Trans Equipment-Hvy Duty Trucks	4,163,904	8.33%	346,853	0	0
119	392.2	Trans Equipment-Autos	538,518	0.00%	0	0	346,853
120	392.3	Trans Equipment Other	78,242	0.00%	0	0	v
121	393	Stores Equipment	333,911	2.86%	9,550	0	0.550
122	394	Tools, Shop & Garage Equipment	2,784,835	5.00%	138,412	830	9,550
123	394	Tools, Shop & Garage Equip Other	3,934,335	5.00%	196,717	0	139,242
124	395	Laboratory Equipment	1,744,429	4.00%	69,777	0	196,717
125	395	Laboratory Equipment Other	285,859	4.00%	11,434	0	69,777
126	396	Power Operated Equipment	1,226,159	6.82%	83,624	0	11,434
127	397	Comm Equipment-Non-Tele	1,342,169	5.00%	66,996	113	83,624
128	397.2	Comm Equipment-Tele	133,396	6.67%	6,556	2,342	67,108
129	398	Miscellaneous	1,815,067	5.00%	90,210	2,342 543	8,898
130	399	Other Tangible Property	927,075	5.00%	46,354	543 0	90,753
131		Total General Plant		3.007 . S			46,354
			,,,	Ψ	£,210,000 J	5 1,404,404	\$ 3,465,272
132	Total Dep	preciation Expense 5	1,126,236,291	\$	21,421,567	1,254,404	\$ 22,675,971

Cash Working Capital

Total	Company
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					Tota	al Company				
	Description		Adjusted Test Year Expenses (Sum et Dismoss)	Revenue Lag	Expense Lag	Net CWC Lag	Com-posite Factor		Cash Working Capital Requirement Ison of Districts	
Line	(A)		(B)	(C)	(D)	(E)	(F)	2339	(G)	
1	Operation & Maintenance Expense									
2	Base Payroll	\$	11,497,528	55.89	13.00	42.89	0.1175	\$	1,350,999	
3	Payroll Withholdings:				20.00	12.03	0.1173	s.	1,550,999	
4	FICA - Employee Portion		1,596,961	55.87	16.19	39.68	0.1087		173,630	
5	Federal Income Taxes Withheld		3,770,670	55.87	16.19	39.68	0.1087		409,933	
6	State Income Taxes Withheld		1,223,771	55.87	18.19	37.68	0.1032		126,324	
7	401(k)		2,191,891	55.87	38.82	17.05	0.0467		102,396	
8	EIP		169,492	55.87	38.82	17.05	0.0467		7,919	
9	Fuel & Power		8,257,476	56.17	37.20	18.97	0.0520		429,084	
10	Chemicals		6,882,301	0.00	0.00	0.00	0.0000		0	
11	Materials and Supplies		2,681,183	0.00	0.00	0.00	0.0000		0	
12	Purchased Water		928,676	45.05	42.45	2.60	0.0071		6,627	
13	Management Fees		23,123,772	55.75	21.41	34.34	0.0941		2,175,373	
14	Group Insurance		4,629,705	55.15	(7.50)	62.65	0.1716		794,646	
15	OPEB's		1,027,581	55.87	3.41	52.46	0.1437		147,688	
16	Pensions		2,892,450	55.87	17.58	38.29	0.1049		303,410	
17	EIP - Employer Match		(37,462)	55.80	38.82	16.98	0.0465		(1,743)	
18	401(k) - Employer Match		407,725	57.00	38.82	18.18	0.0498		20,311	
19	Insurance Other Than Group		3,856,592	55.86	42.44	13.42	0.0368		141,808	
20	Uncollectible Accounts		1,681,265	0.00	0.00	0.00	0.0000		0	
21	Rents		361,920	54.64	(9.96)	64.60	0.1770		64,050	
22	Cash Vouchers		11,634,598	54.72	21.41	33.31	0.0913		1,061,799	
23	Total Operation & Maintenance Expense	\$	88,778,095					_{\$} —	7,314,254	
24	Taxes Other Than Income							*	7,517,251	
25	FICA - Employer Portion		1,596,961	55.87	16.19	39.68	0.1087	tr.	172 620	
26	Federal Unemployment		23,074	55.47	76.38	(20.91)		\$	173,630	
27	State Unemployment		59,115	55.44	76.38	(20.91)	(0.0573)		(1,322)	
28	Property Taxes		9,627,663	55.12	182.50	(127.38)	(0.0574) (0.3490)		(3,391)	
29	Franchise Tax		252,698	54.36	(77.50)	131.86			(3,359,835)	
30	PSC Assessment		1,105,152	55.78	(31.63)	87.41	0.3613		91,290	
31	F 100	s -	12,664,663	33.16	(51.05)	67. 4 1	0.2395		264,666	
32	Other Expenses	•	12,001,000				,	Þ	(2,834,962)	
33	Gross Receipts Tax		11 (04 702	25.54	15.00					
34	Sales Tax		11,604,703	25.54	47.37	(21.83)	(0.0598)		(694,066)	
35	Missouri Primacy Fees		942,930	0.00	8.12	(8.10)	(0.0222)		(20,932)	
36	m	s –	752,180	24.72	243.50	(218.78)	(0.5994)		(450,861)	
50	Total Other Expenses	Þ	13,299,813				9	3	(1,165,859)	
37	Cash Working Capital Before Income Tax and Interest Offsets			1		U.S. The state of		,	3,313,433	
38	Interest Expense	\$	15,283,229	53.74	108.85	(55.11)	(0.1510) \$;	(2,307,533)	
39	Federal Income Tax	\$	9,089,380	52.83	37.00	15.83	0.0434	}	394,205	
40	State Income Tax	\$	1,428,331	52.84	58.95	(6.11)	(0.0167)	Ď	(23,905)	

Income Statement

Line	Description		Test Year End Direct Charges		Adjustm Amount	ent No.	2	Adjusted Corporate Distribution		Test Year As Adjusted [(B)+(C)+(E)]
Line	(A)		(B)		(C)	(D)	_	(E)	4	(F)
1	Operating Revenues:									
2	Residential Revenue	\$	102,680,092	\$	1,941,238	S-1	\$	0	\$	104,621,330
3	Commercial Revenue		30,509,229		872,688	S-2		35		31,381,952
4	Industrial Revenue		10,439,899		12,123	S-3		0		10,452,022
5	Private Fire		1,603,897		(17,223)	S-4		0		1,586,674
6	Public Fire		5,970,292		(15)	S-5		0		5,970,277
7	Public Authorities		2,885,222		43,830	S-6		0		2,929,052
8	Sales For Resale		7,008,188		545,898	S-7		0		7,554,086
9	Other Revenue		2,500,627		0	S-8		202,777		2,703,404
10	Total Revenues	\$	163,597,446	\$	3,398,539		\$	202,812	\$	
11 12	Operating Expenses: Operation & Maintenance:									, ,
13	Source of Supply		1,854,611		635,208	S-9		622		2,490,442
14	Pumping		9,530,300		377,073	S-10		(162,463)		9,744,910
15	Water Treatment		11,315,182		(154,869)	S-11		1,328		11,161,641
16	Transmission & Distribution		13,574,348		122,224	S-12		6,805		13,703,377
17	Customer Accounts		2,633,961		(143,612)	S-13		3,693,904		6,184,253
18	Administrative & General		1,313,424	_	9,938,023	S-14		34,242,027		45,493,473
19	Total O & M Expense	\$	40,221,826	\$	10,774,046		\$	37,782,223	\$	88,778,095
20	Other Operating Expenses:									, ,
21	Depreciation - Plant		14,431,458		4,677,710	S-15		1,254,404		20,363,572
22	Amortization		1,812		0	S-16		29,754		31,566
23	Taxes Other Than Income		10,697,618		534,192	S-17		1,432,853		12,664,663
24	Total Other Operating Expense	\$	25,130,888	\$	5,211,902	51,	\$	2,717,011	\$	33,059,801
					,,		Ψ	2,717,011	Ψ	55,055,001
25	Total Operating Expenses		65,352,714		15,985,948			40,499,234		121,837,896
26	Net Income Before Income Taxes	\$	98,244,732	\$	(12,587,409)		\$	(40,296,422)	\$	45,360,901
27	Income Taxes:									· · · · · · · · · · · · · · · · · · ·
28	Current Income Tax	\$	0	\$	5,973,441	S-18	\$	3,632,393	æ	9,605,834
			-	•	0,572,111	5 10	Ψ	5,052,595	J.	2,003,634
29	Deferred Income Tax:									
30	Deferred Income Tax Expense		422,664		(5,012,429)	S-19		6,635,382		2,045,617
31	ITC Amortization	_	(102,252)	_	0	S-20		(28,488)		(130,740)
32	Total Income Taxes	\$	320,412	\$	961,012		\$	10,239,287	\$	11,520,711
33	Net Operating Income	S	97,924,320	\$	(13,548,422)		\$	(50,535,709)	\$	33,840,189

Adjustments To Income Statement

800000000000000000000000000000000000000		Total (Company
Adjmt No.	Description	Adjustment Amount	Total Adjustment
Residentia			\$ 1,941,238
1	To Normalize and Annualize Revenues (Grissum)	\$ 1,452,007	
2	To Remove Unbilled Revenues (Grissum)	1,467,245	
3	To Remove ISRS and Property Tax Surcharges (Grissum)	(978,014)	
	al Revenue S-2		\$ 872,688
1	To Normalize and Annualize Revenues (Grissum)	\$ 640,953	
2	To Remove Unbilled Revenues (Grissum)	372,558	
3	To Remove ISRS and Property Tax Surcharges (Grissum)	(140,823)	
Industrial			\$ 12,123
1	To Normalize and Annualize Revenues (Grissum)	\$ (100,609)	
2	To Remove Unbilled Revenues (Grissum)	112,732	
Private Fir	e S-4		\$ (17,223)
1	To Remove Unbilled Revenues (Grissum)	(17,223)	<u></u>
Public Fire	S-5	0	\$ (15)
1	To Remove ISRS and Property Tax Surcharges (Grissum)	(15)	
Public Aut	horities S-6		\$ 43,830
1	To Remove Unbilled Revenues (Grissum)	50,429	
2	To Remove ISRS and Property Tax Surcharges (Grissum)	(6,599)	
Sales For F	Sesale S.7		545,898
1	To Normalize and Annualize Revenues (Grissum)	\$ 560,375	<u> </u>
2	To Remove Unbilled Revenues (Grissum)	(6,670)	
3	To Remove ISRS and Property Tax Surcharges (Grissum)	(7,807)	
Other Reve	nue S-8	,	5 0
1	To Include Compensation for MAWC Services Provided by AWR (Cassidy)		<u></u>
		0	
Source of S		1	635,208
		\$ 2,973	
2	To Normalize Overtime Pay (Hanneken)	(9,198)	

Adjustments To Income Statement

		Total C	Company
Adjmt No.	Description	Adjustment Amount	Total Adjustment
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	(527)	
5	To Annualize Purchased Water Expense (Grissum)	641,961	
Pumping	S-10		\$ 377,073
1	To Annualize Payroll (Hanneken)	\$ 152,219	
2	To Normalize Overtime Pay (Hanneken)	(46,205)	
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	(7,397)	
5	To Annualize Fuel & Power Expense (Grissum)	278,456	
Water Trea			§ (154,869)
1	To Annualize Payroll (Hanneken)	\$ 68,293	
2	To Normalize Overtime Pay (Hanneken)	(96,950)	
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	(3,784)	
5	To Annualize Waste Disposal Expense (Hagemeyer)	11,651	
6	To Annualize Chemicals Expense (Grissum)	(134,079)	
Transmissi	on & Distribution S-12		122,224
1	To Annualize Payroll (Hanneken)	\$ 351,325	
2	To Normalize Overtime Pay (Hanneken)	(233,854)	
3	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	(3,197)	
4	To Annualize Main Breaks Expense (Hagemeyer)	7,949	
Customer /		\$	(143,612)
1		\$ 152,768	· · · · · · · · · · · · · · · · · · ·
2	To Normalize Overtime Pay (Hanneken)	(64,859)	
3	To Annualize Postage Expense (Grissum)	45,519	
4	To Annualize Uncollectibles Expense (Grissum)	(277,040)	
	ive & General S-14	\$	9,938,023
		\$ 79,910	
2	To Normalize Overtime Pay (Hanneken)	(67,726)	

Adjustments To Income Statement

[8000000000000000000000000000000000000		Total C	ompany
Adjmt No	Description	Adjustment Amount	Total Adjustment
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	(193,908)	
5	To Remove STEP Costs (Hagemeyer)	0	
6	To Adjust the Allocation of Belleville Labs (Cassidy)	0	
7	To Annualize Insurance Other Than Group (Hagemeyer)	1,198,484	
8	To Annualize Other Post Employment Benefits (Hagemeyer)	1,204,089	
9	To Annualize Tank Painting Expense (Hagemeyer)	(674,523)	
10	To Annualize Pension Expense (Hagemeyer)	2,262,917	
11	To Annualize Transportation Leases (Hagemeyer)	(307,731)	
12	To Annualize Waste Disposal Expense (Hagemeyer)	(16,408)	
13	To Annualize Main Breaks Expense (Hagemeyer)	57,438	
14	To Normalize Rate Case Expense (Hagemeyer)	0	
15	To Remove Meals, Awards, etc. (Began)	(39,306)	
16	To Remove Miscellaneous Expense (Began)	(15,703)	
17	To Remove Dues and Donations (Began)	(168,109)	
18	To Remove Disallowed Promotion Expense (Began)	(7,928)	
19	To Remove Disallowed Advertising Expense (Began)	(19,398)	
20	To Remove Disallowed Dues, Donations and Memberships (Began)	0	
21	To Remove Disallowed Lobbying Expense (Began)	0	
22	To Annualize Payroll Tax Expense (Hanneken)	6,795,269	
23	To Annualize Incentive Compensation Expense (Hanneken)	(149,344)	
24	To Adjust Allocated External Affairs Expense (Hanneken)	0	
25	To Adjust Allocated Management Fees Expense (Hanneken)	0	
26	To Adjust Allocated Incentive Compensation Expense (Hanneken)	0	
27	To Reduce Capitalized Cost (Hanneken)	0	
28	To Remove Expense Associated with Penalties (Hagemeyer)	0	
Depreciati		\$	4,677,710
I	To annualize depreciation expense at Staff's proposed rates (Began)	6,990,109	

Adjustments To Income Statement

			Total	Company
Adjmt No	Description		Adjustment Amount	Total Adjustment
2	To adjust depreciation expense related to contributions in aid of construction (Began)	<u> </u>		<u> </u>
			(2,110,913)	
3	To adjust depreciation related to transportation and power operated equipment (Began)			
			(201,486)	
Amortizati	on S-16			\$ 0
1		\$	0	
Taxes Oth	er Than Income S-17			\$ 534,192
1	To Annualize Payroll Taxes (Hanneken)	\$	92,216	\$ 334,19Z
2	To Adjust Payroll Tax Related to Incentive Compensation (Hanneken)		(11,426)	
3	To Remove Payroll Tax Related to Lobbyist (Hanneken)		0	
4	To Adjust Franchise Tax (Began)		0	
5	To Adjust PSC Assessment (Began)		0	
6	To Adjust Property Tax (Began)		453,402	
Current Inc	ome Tay C. 10	Web services	,	
1	To adjust current income tax expense. (Cassidy)	\$	5,973,441	\$ 5,973,442
Deferred In	come Tax Expense S-19	Ψ	· · · · · · · · · · · · · · · · · · ·	4
l	To adjust deferred income tax expense. (Cassidy)	\$ (5,012,429)	\$ (5,012,429)
ITC Amort	Tration Co. A.			
1	ization S-20			S 0
2		\$	0	
-			0	

Income Tax Calculation

					Total	Cor	npany			
Line	Description (A)			Test Year		6.26% Return		6.40% Return		6.54% Return
ì	Net Operating Income (Acct. Sch. 1)		\$	33,840,189	\$	35,303,694	\$	36,093,234	\$	36,882,773
2	Add:									
3	Current Income Tax			9,605,835		10,517,711		11,009,655		11,501,598
4	Deferred Income Taxes					, ,		, ,		,,-
5	Deferred Income Tax Expense			2,045,617		2,045,617		2,045,617		2,045,617
6	ITC Amortization		-	(130,740)	_	(130,740)		(130,740)		(130,740)
7	Net Income Before Income Tax		\$	45,360,901	\$	47,736,282	\$	49,017,766	\$	50,299,249
8	Addditions to Net Income Before Incom	ne Tax:								
9	Book Depreciation		\$	20,363,572	\$	20,363,572	\$	20,363,572	\$	20,363,572
10	Contributions In Aid of Construction			0		0		0		0
11	Non Deductible Reserve Deficiency A			0		0		0		0
12	Miscellaneous Non-deductible Expens	ses		35,820		35,820		35,820		35,820
13	Other (Describe)			0		0		0		0
14	Other (Describe)			0		0	_	0	_	0
15	Total Additions		\$	20,399,392	\$	20,399,392	\$	20,399,392	\$	20,399,392
16	Subtractions to Net Income Before Income	me Tax:								
17	Interest Expense	@ 2.71%	\$	15,283,229	\$	15,283,229	\$	15,283,229	\$	15,283,229
18	Tax Straight Line Depreciation			20,363,572		20,363,572		20,363,572		20,363,572
19	Tax Depreciation in Excess of Straigh	t Line		5,090,886		5,090,886		5,090,886		5,090,886
20	Cost of Removal			0		0		0		0
21	Other (Describe)			0		0		0		0
22	Other (Describe)		_	0	_	0	_	0	_	0
23	Total Subtractions		\$	40,737,687	\$	40,737,687	\$	40,737,687	\$	40,737,687
24	Net Taxable Income		\$	25,022,606	\$	27,397,987	\$	28,679,471	\$	29,960,954
25	Provision for Federal Income Tax									
26	Net Taxable Income		\$	25,022,606	\$	27,397,987	\$	28,679,471	\$	29,960,954
27	Deduct Missouri Income Tax	@ 100.00%)	1,304,496		1,428,331		1,495,138		1,561,945
28	Federal Taxable Income		\$ _	23,718,110	\$	25,969,656	\$	27,184,333	\$	28,399,009
29	Federal Income Tax	@ 35.00%	\$	8,301,338	\$	9,089,380	\$	9,514,516	\$	9,939,653
30	Provision for Missouri Income Tax									
31	Net Taxable Income		\$	25,022,606	\$	27,397,987	\$	28,679,471	\$	29,960,954
32	Deduct Federal Income Tax	@ 50.00%	•	4,150,669	-	4,544,690	•	4,757,258	•	4,969,826
33	Missouri Taxable Income		\$	20,871,937	\$	22,853,297	\$	23,922,213	\$	24,991,128
34	Missouri Income Tax	@ 6.25%	\$		\$	1,428,331	\$		\$	1,561,945
35	Summary of Provision For Income Tax									
36	Federal Income Tax		\$	8,301,338	\$	9,089,380	\$	9,514,516	\$	9,939,653
37	State Income Tax		Ψ	1,304,496	*	1,428,331	•	1,495,138	w	1,561,945
38	Total Current Income Tax		S	9,605,835	S	10,517,711	s	11,009,655	S	11,501,598
					200000					

TOTAL WATER

Revenue Requirement

Line	(A)			8 60% Equity Return		9.10% Equity Return		9.60% Equity Return
1	Net Original Cost Rate Base	(From Accounting Schedule 2)	\$	563,274,554	\$	563,274,554	\$	563,274,554
2	Rate of Return		_	6.26%	_	6.40%	_	6.54%
3	Net Operating Income Requirement		\$	35,260,987	\$	36,049,571	\$	36,838,156
4	Net Operating Income Available	(From Accounting Schedule 9)	_	33,957,116	_	33,957,116		33,957,116
5	Additional Net Operating Income Requ	irement	\$	1,303,871	\$	2,092,456	\$	2,881,040
6	Income Tax Requirement:	(From Accounting Schedule 11)						
7	Required Current Income Tax		\$	10,480,990	\$	10,972,338	\$	11,463,687
8	Test Year Current Income Tax		_	9,668,577	_	9,668,577		9,668,577
9	Additional Current Income Tax Requ	irement	\$	812,413	\$	1,303,761	\$	1,795,110
10	Additional Gross Revenue Requiremen	t Before Allowances	\$	2,116,284	\$	3,396,217	\$	4,676,150
11	Allowance for True-up		\$	6,607,019	\$	6,607,019	\$	6,607,019
12	Additional Gross Revenue Requ	irement	\$	8,723,303	\$	10,003,236	S	11,283,169
13	Adjusted Revenue at Current Rates	(From Accounting Schedule 9)	\$	166,880,258	\$	166,880,258	\$	166,880,258
i4	Total Gross Revenue Requirement		\$	175,603,561	\$	176,883,494	\$	178,163,427

Rate Base

						Total Water		
	1	Description		Direct Assigned		Corporate Distribution		97 : 1
Line		(A)		(B)		(C)	ì	Total (D)
1	Plant in Service	(From Accounting Schedule 3)	\$	1,114,347,908	\$	9,978,397	\$	1,124,326,305
2	Less:							
3	Accumulated Depreciation Re			294,022,259		3,117,533		0 297,139,792
4	Accumulated Amortization Re	serve				0		0
5	Net Plant in Service		\$	820,325,649	\$	6,860,864	\$	827,186,513
6	Add:							,100,015
7	Cash Working Capital	(From Accounting Schedule 8)	\$	3,289,306	\$		\$	3,289,306
8	Materials and Supplies			3,354,824	4	18,525	Φ	3,373,349
9	Prepayments			0		684,178		684,178
10	Deferred OPEB Asset			0		949,595		949,595
11	Other			0		0		042,293
12	Other			0		0		0
13	Other			0		0		0
14	Total Additions to Net Plant	in Service	\$	6,644,130	\$	1,652,298	\$	8,296,428
15	Deduct:							•
16	Interest Offset	(From Accounting Schedule 8)	\$	2,304,038	\$		\$	2,304,038
17	Federal Income Tax Offset	(From Accounting Schedule 8)	•	(393,954)	Ψ,		Φ	(393,954)
18	State Income Tax Offset	(From Accounting Schedule 8)		23,644				(393,934)
19	Contributions In Aid of Constru	action:		132,234,849		0		132,234,849
20	Customer Advances			62,886,236		(3,423)		62,882,813
21	Customer Deposits			0		(2,723)		02,082,613
22	Pre-71 ITC			51,839		(16,635)		35,204
23	Deferred Income Taxes			0		64,938,604		64,938,604
24	Accrued Pension Liability			229,325		9,953,864		10,183,189
25	Other			0		0		0
26	Other			0		0		0
27	Other		_	0		0		0
28	Total Deductions to Net Plant	in Service	\$	197,335,977	\$	74,872,411	\$	272,208,388
29	Total Rate Base		s	629,633,802	s	(66,359,248)	S	563,274,554

Plant In Service

Line	A/C No	Plant Title. (B)		Balance 12/31/2006 (C)		Adjustm Amount (D)	ents No		Corporate Distribution (F)		As Adjusted (C)+(D)+(F) (G)
1		Intangible									
2	301	Organization	\$	(2,719)	, c	0	D 1		101.005		
3	302	Franchise & Consents	4	39,500	<i>)</i>	0	P-1 P-2	\$,	\$	178,288
4	303	Miscellaneous Intangible		55,550		0			0		39,500
5		Total Intangible	\$	92,331	- \$		P-3	\$	283,392 464,399	<u>s</u> -	338,942
6		Source of Supply		,	•	J		Ð	404,399	Þ	556,730
7	310	Land & Land Rights	\$	1,707,294	\$	0	15.4	•	_	_	
8	311	Structures & Improvements	Ψ	10,604,137	Φ	0	P-4	\$	0	\$	1,707,294
9	312	Collecting & Impounding Res		111,066		0	P-5 P-6		0		10,604,137
10	313	Lake, River & Other Intakes		447,399		0	P-6 P-7		0		111,066
11	314	Wells & Springs		6,659,423		(350,000)			0		447,399
12	315	Infiltration Galleries & Tunnels		1,804		(330,000)	P-8		0		6,309,423
13	316	Supply Mains		10,960,950		0	P-9 P-9		0		1,804
14	316	Supply Mains-North Plant		245,687		0	P-10		0		10,960,950
15	316	Supply Mains-Central Plant		3,929,522		0	P-10 P-11		0		245,687
16	316	Supply Mains-South Plant		337,448		0	P-12		0		3,929,522
17	316	Supply Mains-Meramec Plant		1,313,864		0	P-12		0		337,448
18	317	Other Source of Supply Plant		1,730		0	P-14		0		1,313,864
19		T + 10	\$	36,320,324	· \$	· (350,000)	1-14	\$	0	\$	1,730
20		Pumping		,,	•	(200,000)		w	U	D	35,970,324
21	320	* * * * * * * * * * * * * * * * * * * *	\$	367,015	\$	0	D 15	e		•	
22	321	S & I-Plant	•	7,905,787	Φ	0	P-15	\$		\$	367,015
23	321.1	S & I-Pumps (STL)		4,848,057		0	P-16		0		7,905,787
24	321.2	S & I-Boosters		2,718,024		0	P-17		0		4,848,057
25	322	Boiler Equipment		348			P-18		0		2,718,024
26	323	Other Power Prod. Equip.		332,106		0	P-19		0		348
27	324	Steam Pumping Equipment		6,907		0	P-20		0		332,106
28	325.1	Electric Pumping Equipment		13,774,371		0	P-21 P-22		0		6,907
29	325.2	Pumping Equipment-Pre '46		874,158		0	P-23		0		13,774,371
30	325.3	Pumping Equipment-Post '46		25,323,220		0	P-24		0		874,158
31	325	Pumping Equipment-Booster		1,493,074		0	P-25		0		25,323,220
32	326	Diesel Pumping Equipment		145,006		o	P-26		0		1,493,074
33	326	Dsl Pump Equip-Stratman		207,946		0	P-27		0 0		145,006
34	326	Dsl Pump Equip-Central Plant		1,698,803		0	P-28		0		207,946
35	327	Pump Equip Hydraulic		81,548		0	P-29		0		1,698,803 81,548
36	328	Other Pumping Equipment		501,764		0	P-30		0		501,764
37		Total Pumping	\$ -	60,278,134	\$	0	. 50	s ⁻		₅ —	60,278,134
38		Water Treatment Plant						*		v	00,270,134
39	330	- · · · · · · · · · · · · · · · · · · ·	\$	1,455,587	\$	0	P-31	\$	Δ.	r	1 455 500
40	331	Structures & Improvements	•	33,406,424	w	0	P-31 P-32	D		B	1,455,587
41	331	S & I - North Plant		5,897,100		0	P-32 P-33		0		33,406,424
42	331	S & I-Central 1 & 2		2,679,748		0	P-34		0		5,897,100
43	331	S & I-Central 3		21,452,569		0	P-35		0		2,679,748
44	331	S & I-South Plant		2,375,351		0	P-36		0		21,452,569
45	331	S & I-Meramac		9,171,169		0	P-37		0		2,375,351 9,171,169
46	332	WT Equip Non-Media		36,268,103		o o	P-38		0		36,268,103
47	332	WT Equip-North Plant		7,179,235		ō	P-39		0		7,179,235
									-		, - ,

Plant In Service

Line	A/C No. (A)	Plant Title (B)		Balance 12/31/2006 (C)		Adjustme	No.		corporate istribution (F)		As Adjusted (CH(DH(F):
48	332	WT Equip-Central 1 & 2		2,256,219		0	P-40		0		2 256 210
49	332	WT Equip-Central 3		21,805,467		ő	P-41		0		2,256,219 21,805,467
50	332	WT Equip-South Plant		2,628,630		0	P-42		0		2,628,630
51	332	WT Equip-Meramac		7,355,932		0	P-43		0		7,355,932
52	332	Other P/E Hand Equipment		1,481,666		0	P-44		0		1,481,666
53	332.4	Equipment Filter Media		1,077,545		0	P-45		0		1,077,545
54		Total Water Treatment Plant	s ⁻	156,490,745	9		, 10	\$		<u>s</u> —	156,490,745
55		Transmission & Distribution	•	,,,.		·		Ψ	V	4,	100, 100,140
56	340	Land & Land Rights	\$	4,728,291	9	В О	P-46	\$	0		4 700 001
57	341	Structures & Improvements	Φ	6,974,157	4	0	P-47	ð		\$	4,728,291
58	341.63	S & I-Spec Cross		267,357		0	P-48		0		6,974,157
59	342	Distr. Res. & Standpipes		7,603,095		0	P-49		0		267,357
60	342	Rsvr & Standpipe-Elev		5,869,922		0	P-50		0		7,603,095
61	342	Rsvr & Standpipe-Ground		10,591,293		0	P-51		0		5,869,922 10,591,293
62	343	T & D Mains (Not Classified)		33,101,975		0	P-52		0		
63	343.1	T & D Mains - 4" & Less		4,024,296		0	P-53		0		33,101,975
64	343.1	T & D Mains AC 4 (STL)		2,827,541		0	P-54		0		4,024,296 2,827,541
65	343.1	T & D Mains Galv 1 (STL)		50,188		0	P-55		0		50,188
66	343.2	T & D Mains - 6" to 8"		43,385,008		. 0	P-56		0		43,385,008
67	343.2	Cl-10" & Smaller-1900-1928		2,800,809		0	P-57		0		2,800,809
68	343.2	CI-10" & Smaller 1929-1956		17,273,037		0	P-58		0		17,273,037
69	343.2	CI-10" & Smaller-1957-1993		53,099,538		ő	P-59		0		53,099,538
70	343.2	T & D Mains - DI 6-8 (STL)		242,693,826		0	P-60		0		242,693,826
71	343.2	T & D Mains - DI 6-10" (TN)		7,101		0	P-61		0		7,101
72	343.2	T & D Mains - PL 6-8" (STL)		666,787		0	P-62		0		666,787
73	343.3	T & D Mains - 10" to 16"		46,077,117		0	P-63		0		46,077,117
74	343.3	T & D Mains - 18" & Greater		13,651,081		0	P-64		0		13,651,081
75	343.3	CI-12" (STL)		13,026,543		0	P-65		0		13,026,543
76	343,3	Cl-16" (STL)		19,124,068		0	P-66		0		19,124,068
77	343.3	T & D Mains - DI 12 (STL)		59,333,118		0	P-66		0		59,333,118
78	343.3	T & D Mains - DI 16 & Greater (STL)		106,941,041		0	P-67		0		106,941,041
79	343.3	T & D Mains - LJ 20 (STL)		4,499,594		0	P-68		0		4,499,594
80	343.3	T & D Mains - PL 12 (STL)		274,277		0	P-69		0		274,277
81	344	Fire Mains		529,359		0	P-70		0		529,359
82	345	Services		23,175,266		0	P-71		0		23,175,266
83	346.1	Meters-Bronze Case		5,656,199		0	P-72		0		5,656,199
84	346.2	Meters-Plastic Case		90,711		0	P-73		0		90,711
85	346.3	Meters-Other		20,627,427		0	P-74		0		20,627,427
86	346.3	Meters-Remote (ARB's)		4,192,376		0	P-75		0		4,192,376
87	347.1	Meter Install		16,108,748		0	P-76		0		16,108,748
88	347.2	Meter Install-Other		9,622,440		0	P-77		0		9,622,440
89	348	Hydrants		48,675,649		0	P-78		0		48,675,649
90	349	Other T&D Plant	_	35,406		0	P-79		0		35,406
91		Total Transmission & Distribution	\$	827,604,641	\$	0		\$	0	\$	827,604,641

Plant In Service

Line	A/C Ng (A)	Plant Title (B)		Balance 12/31/2006 (C)	200000000000000000000000000000000000000	Adjustma Amount (D)	ents No (E)	: 	Corporate Distribution (F)		As Adjusted (C)+(D)+(S)
92		Sewer Plant									
93	351	Structures & Improvements	\$	0	\$	0	P-80	æ		m	
94	352.1	Collection Sewers Forced	Ī	0	Ψ	0	P-81	\$	0	\$	0
95	352.2	Collecting Mains		0		0	P-82		0		0
96	352.2	Collecting Mains Other		0		0	P-82 P-83		0		0
97	353	Service to Customers		0		0	P-84		0		0
98	363	Electric Pumping Equipment		0		0	г-84 Р-85		0		0
99	370.1	Land & Land Rights		0		0			0		0
100	372	T&D Equipment		0		0	P-86 P-87		0		0
101	372	T&D Equipment Influent Lift		0		0			0		0
102	374	Outfall Sewer Lines		0			P-88		0		0
103		Total Sewer Plant	s -	0	\$	0	P-89	g-	0	_	0
104		General Plant	•	•	Ų	V		\$	0	\$	0
105	389	Land & Land Rights	\$	20.421	•						
106	390	S&I-Store, Shop & Garage	D.	20,431	2	0		\$	0	\$	20,431
107	390.1	S & I-Offices		600,046		0	P-91		0		600,046
108	390.1	S & I-Leasehold		905,852		0	P-92		0		905,852
109	390.1	S & I-Leasehold - SCADA		5,796		0	P-93		0		5,796
110	390.3	S&I-Deaschold - SCADA S&I-Misc		339,728		0	P-94		0		339,728
111	391	Office Furniture and Equipment		3,695,334		0	P-95		0		3,695,334
112	391.2	Computers & Peripheral Equipment		8,192,514		(6,489,353)	P-96		752,515		2,455,676
113	391.25	Computers & Peripheral Equipment Computer Software		3,315,582		0	P-97		2,306,903		5,622,485
114	391.26			2,727,516		0	P-98		6,068,299		8,795,815
115	391.3	Computer Software Personal		133,438		0	P-99		117,671		251,109
116	391.3	Data Handling Equipment		342,896		0	P-100		0		342,896
117	392.11	Other Office Equipment		425,269		0	P-101		14,186		439,455
118	392.11	Trans Equipment-Lt Duty Trucks		745,616		0	P-102		40,457		786,073
119	392.12	Trans Equipment-Hvy Duty Trucks		4,163,904		0	P-103		0		4,163,904
120	392.2	Trans Equipment-Autos		388,346		0	P-104		149,464		537,810
121	392.3	Trans Equipment Other		61,997		0	P-105		0		61,997
121	393 394	Stores Equipment		333,911		0	P-106		0		333,911
123	394	Tools, Shop & Garage Equipment		2,764,354		0	P-107		16,513		2,780,867
123	395	Tools, Shop & Garage Equip Other		3,934,335		0	P-108		0		3,934,335
125	395	Laboratory Equipment		1,744,429		0	P-109		0		1,744,429
125		Laboratory Equipment Other		285,859		0	P-110		0		285,859
120	390	Power Operated Equipment		1,226,159		0	P-111		0		1,226,159
		Comm Equipment-Non-Tele		1,339,917		0	P-112		2,241		1,342,158
128 129	397.2 398	Comm Equipment-Tele		98,289		0	P-113		34,941		133,230
130	398 399	Miscellaneous		1,682,493		0	P-114		10,808		1,693,301
130		Other Tangible Property	_	927,075	_	0	P-115	_	0		927,075
151		Total General Plant	\$	40,401,086	\$	(6,489,353)	9	3	9,513,998	;	43,425,731
132	Total Plan	it In Service	S	1,121,187,261	s	(6,839,353)	1		9,978,397		1,124,326,305

Adjustments To Plant In Service

		Total Water
Adjmt No Description		Adjustment Total Amount Adjustment
A/C 301 Organization P-1		\$ 0
1	\$	0
2		0
A/C 302 Franchise & Consents P-2		\$ 0
1	\$	0
2		0
A/C 303 Miscellaneous Intangible P-3		\$ 0
	\$	0
2	110000 faces	0
A/C 310 Land & Land Rights P-4	\$	S 0
2	Ф	
A/C 311 Structures & Improvements P-5		0
l Studenties & Indirovenients F-5	\$	\$ 0
2		0
A/C 312 Collecting & Impounding Res P-6		\$ 0
1	\$	0
2		0
A/C 313 Lake; River & Other Intakes P-7		\$ 0
1	\$	0
2		0
A/C 314 Wells & Springs P-8		\$ (350,000)
To Disallow Investment of Elevated Storage Tank for Future Growth (Merceil)	\$	(350,000)
2		0
A/C 315 Infiltration Galleries & Tunnels P-9	\$	\$ 0
	Þ	
2 A/C 316 Supply Mains P-9		0
A/C 316 Supply Mains P-9	\$ \$	\$ 0
2	_	0
A/C 316 Supply Mains-North Plant P-10		2 0
1	\$	0

2

0

Adjustments To Plant In Service

		Total	Water
Adjint No Description		Adjustment Amount	Total Adjustment
A/C 372 T&D Equipment P-87			\$ 0
1	5	0	
2		0	
A/C 372.0 T&D Equipment Influent Lift P-88			\$ 0
1	·	0	
2		0	
A/C 374 Outfall Sewer Lines P-89			\$ 0
1		5 0	<u> </u>
2		0	
	0.000000		s 0
A/C 389 1 Land & Land Rights P-90	•	\$ 0	\$ 0
	,		
2	(toppous	0	
A/C 390 S&I-Store, Shop & Garage P-91		r 0	\$ 0
1	i	\$ 0	
2		0	
A/C 390.1 S & I-Offices P-92			\$ 0
1		\$ 0	
2		0	
A/C 390 1 S & 1-Leasehold P-93			\$ 0
1		\$ 0	
2		0	
A/C 390.1 S & I-Leasehold - SCADA P-94			\$ 0
1		\$ 0	
2		0	
A/C 3903 S&I-Misc P-95			\$ 0
1		\$ 0	
2		0	
A/C 391 Office Furniture and Equipment P-96			\$ (6,489,353)
1 To Capitalize Cost	********	\$ 0	***************************************
2 To Remove Transition Cost - SSU		(4,488,827)	
To Remove Transition Cost - Alton Call Center		(2,000,526)	
A/C 391.2 Computers & Peripheral Equipment P-97		<u>υ</u>	\$ 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

Depreciation Reserve

Line	A/C No. (A)	Plagt Title (B)		Balance 12/31/2006 (C)		Adjustm Amount (D)	ents No (E)		Corporate Distribution (F)		As Adjusted (C)+(D)+(E) (G)
1		Intangible									
2	301	Organization	\$	(25,007)) (0	R-1	\$	0	di.	(0.5.005)
3	302	Franchise & Consents	-	0	, 4	0	R-2	Ф	0	\$	(25,007)
4	303	Miscellaneous Intangible		306,586		0	R-3		340,048		0
5		Total Intangible	\$	281,579			IC-3	\$	340,048	\$	646,634
6		Source of Supply						Ψ	340,043	Ψ	021,027
7	310	Land & Land Rights	\$	0	\$	0	R-4	ď		_	
8	311	Structures & Improvements	•	3,024,015	Ψ	0	R-4 R-5	\$	0	\$	0
9	312	Collecting & Impounding Res		82,977		0	R-6		0		3,024,015
10	313	Lake, River & Other Intakes		(594,244)	,	0	R-7		0		82,977
11	314	Wells & Springs		940,484		0	R-8		0		(594,244)
12	315	Infiltration Galleries & Tunnels		0		0	R-9		0		940,484
13	316	Supply Mains		1,432,221		ů 0	R-9		0		1 422 221
14	316	Supply Mains-North Plant		163,802		0	R-10		0		1,432,221 163,802
15	316	Supply Mains-Central Plant		1,877,888		0	R-11		0		1,877,888
16	316	Supply Mains-South Plant		326,233		0	R-12		0		326,233
17	316	Supply Mains-Meramec Plant		684,894		0	R-13		0		684,894
18	317	Other Source of Supply Plant		0		0	R-14		0		004,024
19		Total Source of Supply	\$	7,938,270	\$	0		\$	0	\$	7,938,270
20		Pumping								•	7,520,270
21	320	Land & Land Rights	\$	0	\$	0	R-15	\$	0	\$	0
22	321	S & I-Plant		900,299		0	R-16	11.	0	Ф	900,299
23	321.1	S & I-Pumps (STL)		2,429,373		0	R-17		0		2,429,373
24	321.2	S & I-Boosters		775,506		0	R-18		0		775,506
25	322	Boiler Equipment		0		0	R-19		0		775,500
26	323	Other Power Prod. Equip.		68,518		0	R-20		0		68,518
27	324	Steam Pumping Equipment		0		0	R-21		0		00,510
28	325.1	Electric Pumping Equipment		2,519,366		0	R-22		0		2,519,366
29	325.2	Pumping Equipment-Pre '46		19,627		0	R-23		0		19,627
30	325.3	Pumping Equipment-Post '46		12,754,971		0	R-24		0		12,754,971
31	325	Pumping Equipment-Booster		1,734,431		0	R-25		0		1,734,431
32	326	Diesel Pumping Equipment		30,680		0	R-26		0		30,680
33	326	Dsl Pump Equip-Stratman		16,837		0	R-27		0		16,837
34	326	Dsl Pump Equip-Central Plant		1,209,035		0	R-28		0		1,209,035
35	327	Pump Equip Hydraulic		0		0	R-29		0		0
36	328	Other Pumping Equipment		131,752	_	0	R-30		0		131,752
37			\$	22,590,395	\$	0		\$	0	\$ ⁻	22,590,395
38		Water Treatment Plant									
39	330	Land & Land Rights	\$	0	\$	0	R-31	\$	0	\$	0
40	331	Structures & Improvements		4,706,817		0	R-32		0	•	4,706,817
41	331	S & I - North Plant		2,312,100		0	R-33		0		2,312,100
42	331	S & I-Central 1 & 2		2,152,626		0	R-34		0		2,152,626
43	331	S & I-Central 3		10,173,666		0	R-35		0		10,173,666
44	331	S & I-South Plant		1,240,837		0	R-36		0		1,240,837
45	331	S & I-Meramac		4,056,295		0	R-37		0		4,056,295
46 47	332	WT Equip Non-Media		8,265,286		0	R-38		0		8,265,286
47	332	WT Equip-North Plant		3,794,263		0	R-39		0		3,794,263

Depreciation Reserve

	percentage 100 100 100 100 100 100 100 100 100 10		, ,-					TOTAL WA	UCT			
Line	A/C No. (A)	Plant Title (B)	000000000	B#lance 12/31/2006 (C)		Am	Adjustme ount D)	No.		Corporate Distribution (F)		As Adjusted (CH(DH(F) (G)
48	332	WT Equip-Central 1 & 2		2,208,159			0	R-40		0		2,208,159
49	332	WT Equip-Central 3		9,354,009			0	R-41		0		9,354,009
50	332	WT Equip-South Plant		1,959,452			0	R-42		0		
51	332	WT Equip-Meramac		4,291,035			0	R-43		0		1,959,452
52	332	Other P/E Hand Equipment		79,969			0	R-44		0		4,291,035 79,969
53	332.4	Equipment Filter Media		16,370			0	R-45		0		16,370
54		Total Water Treatment Plant	\$	54,610,884	\$	·	0	10-15	\$		\$	54,610,884
55		Transmission & Distribution		,,	_		•		Ψ	· ·	v	34,010,004
56	340	Land & Land Rights	\$	(741,641)	¢		0	R-46	ď	0	e	(741 (41)
57	341	Structures & Improvements	Φ	2,782,623	Φ		0	R-47	\$	0	\$	(741,641)
58	341.63	S & I-Spec Cross		322,127			0	R-47 R-48				2,782,623
59	342	Distr. Res. & Standpipes		2,646,035			0	R-49		0		322,127
60	342	Rsvr & Standpipe-Elev		997,489			0	R-50				2,646,035
61	342	Rsvr & Standpipe-Ground		4,865,202			0	R-51		0		997,489
62	343	T & D Mains (Not Classified)		19,013.899			0	R-51		0		4,865,202
63	343.1	T & D Mains - 4" & Less		41,733			0	R-52 R-53		0		19,013,899
64	343.1	T & D Mains AC 4 (STL)		973,612			0	R-54		0		41,733 973,612
65	343.1	T & D Mains Galv 1 (STL)		98,766			0	R-55		0		98,766
66	343.2	T & D Mains - 6" to 8"		1,565,572			0	R-56		0		1,565,572
67	343.2	CI-10" & Smaller-1900-1928		1,401,155		•	0	R-50 R-57		0		1,401,155
68	343.2	CI-10" & Smaller 1929-1956		13,385,805			0	R-58		0		13,385,805
69	343.2	CI-10" & Smaller-1957-1993		32,094,764			0	R-59		0		32,094,764
70	343.2	T & D Mains - DI 6-8 (STL)		33,842,986			0	R-60		0		33,842,986
71	343.2	T & D Mains - DI 6-10" (TN)		4,816			0	R-61		0		4,816
72	343.2	T & D Mains - PL 6-8" (STL)		43,242			0	R-62		0		43,242
73	343.3	T & D Mains - 10" to 16"		1,819,214			0	R-63		0		1,819,214
74	343.3	T & D Mains - 18" & Greater		692,566			0	R-64		ō		692,566
75	343.3	CI-12" (STL)		5,374,164			0	R-65		0		5,374,164
76	343.3	CI-16" (STL)		9,277,824			0	R-66		0		9,277,824
77	343.3	T & D Mains - DI 12 (STL)		9,116,906			0	R-66		0		9,116,906
78	343.3	T & D Mains - DI 16 & Greater (STL)		15,046,558			0	R-67		0		15,046,558
79	343.3	T & D Mains - LJ 20 (STL)		1,631,683			0	R-68		0		1,631,683
80	343.3	T & D Mains - PL 12 (STL)		14,185			0	R-69		0		14,185
81	344	Fire Mains		75,208			0	R-70		0		75,208
82	345	Services		5,169,306			0	R-71		0		5,169,306
83	346.1	Meters-Bronze Case		67,667			0	R-72		0		67,667
84	346.2	Meters-Plastic Case		7,927			0	R-73		0		7,927
85	346.3	Meters-Other		7,346,309			0	R-74		0		7,346,309
86	346.3	Meters-Remote (ARB's)		1,740,073			0	R-75		0		1,740,073
87	347.1	Meter Install		3,610,136			0	R-76		0		3,610,136
88	347.2	Meter Install-Other		3,884,965			0	R-77		0		3,884,965
89	348	Hydrants		15,104,420			0	R-78		0		15,104,420
90	349	Other T&D Plant	_	7,857			0	R-79	_	0		7,857
91		Total Transmission & Distribution	\$	193,325,153	\$		0		\$	0	\$	193,325,153

Depreciation Reserve

Ί	`otaI	W	ater
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			3		_		Total W	ater			
Line	A/C No. (A)	Plant Title		Balance 12/31/2006 (C)		Adjustma Amount (D)	No.		Corporate Distribution		As Adjusted (C)+(D)+(F)
92		Sewer Plant									
93	351.0	Structures & Improvements	\$	0							
94	352.1	Collection Sewers Forced	Φ	0	5		R-80	\$	0	\$	0
95	352.2	Collecting Mains				0	R-81		0		0
96	352.2	Collecting Mains Other				0	R-82		0		0
97	353.0	Service to Customers				0	R-83		0		0
98	363.0	Electric Pumping Equipment				0	R-84		0		0
99	370.1	Land & Land Rights				0	R-85		0		0
100	372	T&D Equipment		0		0	R-86		0		0
101	372.0	T&D Equipment Influent Lift		0		0	R-87		0		0
102	374	Outfall Sewer Lines				0	R-88		0		0
103		Total Sewer Plant	\$	0	\$	0	R-89		0		0
104		General Plant	Ψ	Ü	Φ	U		\$	0	\$	0
105	389	Land & Land Rights	\$	0	•						
106	390	S&I-Store, Shop & Garage	Φ	0	\$	0	R-90	\$	0	\$	0
107	390.1	S & I-Offices		43,016		0	R-91		0		43,016
108	390.1	S & I-Leasehold		237,568		0	R-92		(160,311)		77,257
109	390.1	S & I-Leasehold - SCADA		(54,392)		0	R-93		0		(54,392)
110	390.3	S&I-Misc		238,120		0	R-94		0		238,120
111	391	Office Furniture and Equipment		1,112,687		. 0	R-95		0		1,112,687
112	391.2	Computers & Peripheral Equipment		2,174,808		(914,350)	R-96		(21,980)		1,238,478
113	391.25	Computers & Feripheral Equipment Computer Software		398,659		0	R-97		119,604		518,263
114	391.26	Computer Software Personal		512,890		0	R-98		2,588,675		3,101,565
115	391.3	Data Handling Equipment		(5,831)		0	R-99		25,115		19,284
116	391.3	Other Office Equipment		52,012		0	R-100		0		52,012
117	392.11	Trans Equipment-Lt Duty Trucks		114,774		0	R-101		8,895		123,669
118	392.12			1,334,582		0	R-102		62,007		1,396,589
119	392.12	Trans Equipment-Hvy Duty Trucks		3,071,129		0	R-103		0		3,071,129
120	392.3	Trans Equipment-Autos Trans Equipment Other		524,665		0	R-104		121,685		646,350
121	393	Stores Equipment		306,205		0	R-105		0		306,205
122	394	Tools, Shop & Garage Equipment		(255,368)		0	R-106		0		(255,368)
123	394	Tools, Shop & Garage Equipment Tools, Shop & Garage Equip Other		1,365,144		0	R-107		5,214		1,370,358
124	395	Laboratory Equipment		1,982,038		0	R-108		0		1,982,038
125	395	Laboratory Equipment Other		722,287		0	R-109		0		722,287
126	396	Power Operated Equipment		197,485		0	R-110		0		197,485
127	397	Comm Equipment-Non-Tele		869,865		0	R-111		0		869,865
128	397.2	Comm Equipment-Tele		658,093		0	R-112		11,363		669,456
	398	Miscellaneous		87,059		0	R-113		14,108		101,167
	399	Other Tangible Property		248,953		0	R-114		3,109		252,062
131		T 10 10	ຼ	244,280		0	R-115		0	_	244,280
		,	\$	16,180,728	\$	(914,350)		\$	2,777,485	8	18,043,863
132		Not Classified		9,600		0	R-116		0		9,600
133	Total Dep	reciation Reserve	S	294,936,609	\$	(914,350)		S	3,117,533		297,139,792

Adjustments To Reserve

***************************************			Total	Water
Adjmt No	Description		Adjustment Amount	Total Adjustment
<u>A/C</u>	390.3 S&I-Misc R-95			\$ 0
2		\$	0	
A/C	391 Office Furniture and Equipment R-96	5550000	0	
1	391 Office Furniture and Equipment R-96 To RemoveTransition Cost - SSU	<u>\$</u>	(632,476)	\$ (914,350)
2	To Remove Transition Cost - Alton CC	J)	(281,874)	
3 4	To Adjust for Capitalized Cost		0	
A/C	391.2 Computers & Peripheral Equipment R-97			S 0
1		\$	0	
2			0	
A/C	391.25 Computer Software R-98			5 0
1		\$	0	
2			0	
<u>A/C</u>	391.26 Computer Software Personal R-99			i 0
2		\$	0	
A/C	391.3 Data Handling Equipment R-100	0000000	0	
1	391.3 Data Handling Equipment R-100	<u> </u>	0	B 0
2		Ψ	0	
A/C	391.3 Other Office Equipment R-101			5 0
1		\$	0	<u>v </u>
2			0	
A/C	392.11 Trans Equipment-Li Duty Trucks R-102			0
1		\$	0	
2			0	
A/C	392-12 Trans Equipment-Hvy Duty Trucks R-103		9	0
2		\$	0	
A/C	392.2 Trans Equipment-Autos R.164		0	
1		\$	<u>\$</u>	0
2		Φ	0	
Ä/C	392.3 Trans Equipment Other R-105	38.335	0	
1	1010	\$ \$	S	0
2			0	
A/C	393 Stores Equipment R-106		<u> </u>	0
1		e C	<u></u>	<u> </u>

							Total Water				
	A/C				Composite		#8000mmmmmmmmmmmmmmmmmmmmmmmmmmmmmmmmmm	1		1	\$2000000000000000000000000000000000000
	No.	Plant Title		Total Adjusted	Depreciation		District Specific		Corporate Depreciation		Total Water Plant
Line				Water Plant	Rate		Depreciation		Distribution		Depreciation
Lmc	(A)	(B)		(C)	(D)		(E)	•	(F)	1	(G)
1		Intangible									
2	301	Organization	\$	178,288	0.00%	\$	0	\$	0	\$	0
3	302	Franchise & Consents		39,500	0.00%		0	•	0	Ψ	0
4	303	Miscellaneous Intangible	_	338,942	0.00%		. 0		0		0
5		=	\$	556,730		\$	0	\$	0	\$	0
6		Source of Supply									
7	310	-	\$	1,707,294	0.00%	\$	0	\$	0	\$	0
8	311	Structures & Improvements		10,604,137	2.45%		259,801		0		259,801
9 10	312 313	Collecting & Impounding Res		111,066	1.25%		1,388		0		1,388
11	314	Lake, River & Other Intakes		447,399	1.77%		7,919		0		7,919
12	315	Wells & Springs Infiltration Galleries & Tunnels		6,309,423	1.67%		105,367		0		105,367
13	316	Supply Mains		1,804	1.67%		30		0		30
14	316	Supply Mains-North Plant		10,960,950	1.60%		175,375		0		175,375
15	316	Supply Mains-Central Plant		245,687 3,929,522	1.60%		3,931		0		3,931
16	316	Supply Mains-South Plant		337,448	1.60% 1.60%		62,872		0		62,872
17	316	Supply Mains-Meramec Plant		1,313,864	1.60%		5,399 21,022		0		5,399
18	317	Other Source of Supply Plant		1,730	4.00%		21,022		0		21,022
19		Total Source of Supply	_{\$} –	35,970,324		\$	643,175	\$	0	\$	69 643,175
20		Pumping				-	,	•	3	J	045,175
21	320		\$	367,015	0.00%	¢	0	\$	0	\$	0
22	321	S & I-Plant		7,905,787	1.73%	Ψ	136,770	Ф	0	Ф	0 136,770
23	321.1	S & I-Pumps (STL)		4,848,057	1.73%		83,871		0		83,871
24	321.2	S & I-Boosters		2,718,024	1.73%		47,022		o		47,022
25	322	Boiler Equipment		348	2.00%		7		ő		7
26	323	Other Power Prod. Equip.		332,106	2.00%		6,642		0		6,642
27	324	Steam Pumping Equipment		6,907	0.00%		0		0		0
28	325.1	Electric Pumping Equipment		13,774,371	2.44%		336,095		0		336,095
29	325.2	Pumping Equipment-Pre '46		874,158	2.44%		21,329		0		21,329
30	325.3	Pumping Equipment-Post '46		25,323,220	2.44%		617,887		0		617,887
31 32	325 326	Pumping Equipment-Booster		1,493,074	2.44%		36,431		0		36,431
33	326	Diesel Pumping Equipment		145,006	2.44%		3,538		0		3,538
34	326	Dsl Pump Equip-Stratman Dsl Pump Equip-Central Plant		207,946	2.44%		5,074		0		5,074
35	327	Pump Equip Hydraulic		1,698,803	2.44%		41,451		0		41,451
36	328	Other Pumping Equipment		81,548 501,764	2.44% 2.44%		1,990		0		1,990
37		Total Pumping	<u> </u>	60,278,134		s –	12,243 1,350,350	\$	0	s -	12,243 1,350,350
38		Water Treatment Plant		,,	•	Ψ	1,550,550	Φ	v	J)	1,330,300
39	330	Land & Land Rights	r.	1,455,587	0.00%	ď.	0	e	0	æ	
40	331	Structures & Improvements	,	33,406,424	1.63%	T.	0 544,525	\$		\$	0
41	331	S & I - North Plant		5,897,100	1.63%		96,123		0		544,525 96,123
42	331	S & I-Central 1 & 2		2,679,748	1.63%		43,680		0		43,680
43	331	S & I-Central 3		21,452,569	1.63%		349,677		0		349,677
44	331	S & I-South Plant		2,375,351	1.63%		38,718		0		38,718
45	331	S & I-Meramac		9,171,169	1.63%		149,490		0		149,490
46	332	WT Equip Non-Media		36,268,103	2.78%		1,008,253		0		1,008,253
47	332	WT Equip-North Plant		7,179,235	2.78%		199,583		0		199,583
48	332	WT Equip-Central 1 & 2		2,256,219	2.78%		62,723		0		62,723
49	332	WT Equip-Central 3		21,805,467	2.78%		606,192		0		606,192
50 51	332	WT Equip-South Plant		2,628,630	2.78%		73,076		0		73,076
51 52	332 332	WT Equip-Meramac		7,355,932	2.78%		204,495		0		204,495
53	332.4	Other P/E Hand Equipment Equipment Filter Media		1,481,666	3.33%		49,339		0		49,339
54		Total Water Treatment Plant S	_	1,077,545 156,490,745	2.78%	_	29,956	<u> </u>	0	<u> </u>	29,956
				100,730,143	3	B	3,455,829	\$	0	\$	3,455,829

					Total Water		
Line	A/C No.	Plant Title (B)	Total Adjusted Water Plain (C)	Composite Depreciation Rate (D)	District Specific Depreciation	Corporate Depreciation Distribution	Total Water Plant Depreciation (G)
55		Transmission & Distribution			` '	(.)	(6)
56	340	Land & Land Rights	£ 4.730.201				
57	341	Structures & Improvements	\$ 4,728,291	0.00%		\$ 0	\$ 0
58	341.63	S & I-Spec Cross	6,974,157	2.67%	186,210	0	186,210
59	342	Distr. Res. & Standpipes	267,357	0.00%	0	0	0
60	342	Rsvr & Standpipe-Elev	7,603,095 5,869,922	2.25%	171,070	0	171,070
61	342	Rsvr & Standpipe-Ground	10,591,293	2.25% 2.25%	132,073	0	132,073
62	343	T & D Mains (Not Classified)	33,101,975	1.50%	238,304	0	238,304
63	343.1	T & D Mains - 4" & Less	4,024,296	1.50%	496,530	0	496,530
64	343.1	T & D Mains AC 4 (STL)	2,827,541	1.50%	60,364 42,413	0	60,364
65	343.1	T & D Mains Galv 1 (STL)	50,188	1.50%	753	0	42,413
66	343.2	T & D Mains - 6" to 8"	43,385,008	t.50%	650,775	0	753
67	343.2	CI-10" & Smaller-1900-1928	2,800,809	1.50%	42,012	0	650,775
68	343.2	CI-10" & Smaller 1929-1956	17,273,037	1.50%	259,096	0	42,012
69	343.2	CI-10" & Smaller-1957-1993	53,099,538	1.50%	796,493	0	259,096
70	343.2	T & D Mains - DI 6-8 (STL)	242,693,826	1.50%	3,640,407	0	796,493
71	343.2	T & D Mains - Dl 6-10" (TN)	7,101	1.50%	107	0	3,640,407
72	343.2	T & D Mains - PL 6-8" (STL)	666,787	1.50%	10,002	0	107
73	343.3	T & D Mains - 10" to 16"	46,077,117	1.50%	691,157	0	10,002 691,157
74	343.3	T & D Mains - 18" & Greater	13,651,081	1,50%	204,766	0	204,766
75	343.3	CI-12" (STL)	13,026,543	1.50%	195,398	0	195,398
76	343.3	CI-16" (STL)	19,124,068	1.50%	286,861	0	286,861
77	343,3	T & D Mains - DI 12 (STL)	59,333,118	1.50%	889,997	0	889,997
78	343.3	T & D Mains - DI 16 & Greater (STL)	106,941,041	1.50%	1,604,116	0	1,604,116
79	343.3	T & D Mains - LJ 20 (STL)	4,499,594	1.50%	67,494	0	67,494
80	343.3	T & D Mains - PL 12 (STL)	274,277	1.50%	4,114	0	4,114
81	344	Fire Mains	529,359	1.50%	7,940	Ö	7,940
82	345	Services	23,175,266	3.08%	713,798	0	713,798
83	346.1	Meters-Bronze Case	5,656,199	2.43%	137,446	0	137,446
84	346.2	Meters-Plastic Case	90,711	2.43%	2,204	ō	2,204
85	346.3	Meters-Other	20,627,427	2.43%	501,246	0	501,246
86	346.3	Meters-Remote (ARB's)	4,192,376	2.43%	101,875	0	101,875
87	347.1	Meter Install	16,108,748	2.43%	391,443	0	391,443
88	347.2	Meter Install-Other	9,622,440	2.43%	233,825	0	233,825
89	348	Hydrants	48,675,649	1.92%	934,572	0	934,572
90	349	Other T&D Plant	35,406	2.00%	708	0	708
91		Total Transmission & Distribution	\$ 827,604,641		\$ 13,695,569	\$ 0	\$ 13,695,569
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	Ó	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	\$ 20,431	0.00%	§ 0	\$ 0	S 0
106	390	S&I-Store, Shop & Garage	600,046	2.40%	14,401	0	14,401
107	390.1	S & I-Offices	905,852	2.40%	21,740	0	21,740
108	390.1	S & I-Leasehold	5,796	5.00%	290	0	290

Depreciation Expense

Line	A/C No. (A)	Plant Title (B)	Total Adjusted Water Plant	Composite Depreciation Rate (D)	District Specific Depreciation (E)	Corporate Depreciation Distribution (F)	Total Water Plant Depreciation
109	390.1	S & I-Leasehold - SCADA	339,728	5.00%	16,986	0	16,986
110	390.3	S&I-Misc	3,695,334	2,40%	88,688	0	88,688
111	391	Office Furniture and Equipment	2,455,676	4.00%	68,126	30,101	98,227
112	391.2	Computers & Peripheral Equipment	5,622,485	14.29%	473,797	329,656	803,453
113	391.25	Computer Software	8,795,815	14.29%	389,762	867,160	*
114	391.26	Computer Software Personal	251,109	14.29%	19,068	16,815	1,256,922
115	391.3	Data Handling Equipment	342,896	6.67%	22,871	10,813	35,884
116	391.3	Other Office Equipment	439,455	6.67%	28,365	946	22,871
117	392.11	Trans Equipment-Lt Duty Trucks	786,073	0.00%	20,505	0	29,312
118	392.12	Trans Equipment-Hvy Duty Trucks	4,163,904	8.33%	346,853	0	346,853
119	392.2	Trans Equipment-Autos	537,810	0.00%	0	0	340,633
120	392.3	Trans Equipment Other	61,997	0.00%	0	0	0
121	393	Stores Equipment	333,911	2.86%	9,550	0	9,550
122	394	Tools, Shop & Garage Equipment	2,780,867	5.00%	138,218	826	139,043
123	394	Tools, Shop & Garage Equip Other	3,934,335	5.00%	196,717	0	196,717
124	395	Laboratory Equipment	1,744,429	4.00%	69,777	0	69,777
125	395	Laboratory Equipment Other	285,859	4.00%	11,434	0	11,434
126	396	Power Operated Equipment	1,226,159	6.82%	83,624	0	*
127	397	Comm Equipment-Non-Tele	1,342,158	5.00%	66,996	112	83,624 67,108
128	397.2	Comm Equipment-Tele	133,230	6.67%	6,556	2,331	*
129	398	Miscellaneous	1,693,301	5.00%	84,125	2,331 540	8,886
130	399	Other Tangible Property	927,075	5.00%	46,354	340 0	84,665
131		Total General Plant		3.5070			46,354 3.452,786
132	Total Dep	reciation Expense		•		\$ 1,248,487 !	

Cash Working Capital

Line	Description (A)		Adjusted Test Year Expenses [Sum of Dismets]	Revenue Lag Composite (C)	Expense Lag	Net CWC Lag ((E)G05)	Com-posite Factor IGMBI		Cash Working Capital Requirement [Sum of Districts]
1	Operation & Maintenance Expense					. ,			(-)
2	Base Payroll	\$	11,443,097	55.96	13.00	12.06	0.1177	¢.	1.246.000
3	Payroll Withholdings:	Ψ	11,445,077	33.90	13.00	42.96	0.1177	\$	1,346,993
4	FICA - Employee Portion		1,589,759	55.95	16.19	39.76	0.1089		172 162
5	Federal Income Taxes Withheld		3,752,819	55.95	16.19	39.76	0.1089		173,163
6	State Income Taxes Withheld		1,217,978	55.94	18.19	39.70	0.1089		408,775
7	401(k)		2,181,514	55.95	38.82	17.13	0.1034		125,980
8	EIP		168,689	55.95	38.82	17.13	0.0469		102,366
9	Fuel & Power		8,235,678	56.21	37.20	19.01	0.0521		7,917
10	Chemicals		6,882,021	0.00	0.00	0.00	0.0000		428,925 0
11	Materials and Supplies		2,672,624	0.00	0.00	0.00	0.0000		0
12	Purchased Water		928,312	45.06	42.45	2.61	0.0071		6,630
13	Management Fees		23,016,189	55.82	21.41	34.41	0.0071		2,169,930
14	Group Insurance		4,602,630	55.24	(7.50)	62.74	0.1719		791,131
15	OPEB's		1,022,734	55.95	3.41	52,54	0.1439		147,204
16	Pensions		2,878,811	55.94	17.58	38.36	0.1051		302,576
17	EIP - Employer Match		(37,290)	55.88	38.82	17.06	0.0467		(1,743)
18	401(k) - Employer Match		406,020	57.07	38.82	18.25	0.0500		20,306
19	Insurance Other Than Group		3,838,421	55.94	42.44	13.50	0.0370		141,935
20	Uncollectible Accounts		1,677,397	0.00	0.00	0.00	0.0000		0
21	Rents		360,243	54.70	(9.96)	64.66	0.1772		63,822
22	Cash Vouchers		11,493,279	54.90	21.41	33.49	0.0918		1,054,648
23	Total Operation & Maintenance Expense	\$	88,330,925					\$	7,290,558
24	Taxes Other Than Income								
25	FICA - Employer Portion		1,589,759	55.95	16.19	39.76	0.1089	\$	173,163
26	Federal Unemployment		22,967	55.53	76.38	(20.85)	(0.0571)	•	(1,312)
27	State Unemployment		58,843	55.51	76.38	(20.87)	(0.0572)		(3,364)
28	Property Taxes		9,627,647	55.12	182.50	(127.38)	(0.3490)		(3,359,829)
29	Franchise Tax		252,266	54.39	(77.50)	131.89	0.3613		91,151
30	PSC Assessment		1,105,152	55.78	(31.63)	87,41	0.2395		264,666
31	Total Taxes Other Than Income	\$	12,656,634					s —	(2,835,525)
32	Other Expenses								
33	Gross Receipts Tax		11,603,379	25.54	47.37	(21.83)	(0.0598)		(693,976)
34	Sales Tax		941,031	0.02	8.12	(8.10)	(0.0222)		(20,890)
35	Missouri Primacy Fees		752,180	24.72	243.50	(218.78)	(0.5994)		(450,861)
36	Total Other Expenses	\$	13,296,589		2.0.23	(210.70)	` '	s	(1,165,727)
37	Cash Working Capital Before Income Tax and Interest Offsets			78.00			11.	\$	3,289,306
38	Interest Expense	\$	15,264,740	53.76	108.85	(55.09)	(0.1509)	\$	(2,304,038)
39	Federal Income Tax	\$	9,057,645	52.88	37.00	15.88	0.0435	\$	393,954
40	State Income Tax	\$	1,423,344	52.89	58.95	(6.06)	(0.0166)	\$	(23,644)

Income Statement

	Description	00000000	Test Year End		Adjustm	ent		Adjusted		Test Year As
	Description		Direct Charges					Corporate Distribution		Adjusted
Line	(A)		(B)		Amount (C)	No.		(E)		[(B)+(C)+(E)] (F)
1	Operating Revenues:							(-)		(1)
2	Residential Revenue	\$	102,388,692	\$	1,916,881	S-1	\$	0	\$	104,305,573
3	Commercial Revenue		30,510,065	•	869,513	S-2	Ψ	35	Ð	31,379,613
4	Industrial Revenue		10,439,899		12,123	S-3		0		10,452,022
5	Private Fire		1,603,897		(17,223)	S-4		0		1,586,674
6	Public Fire		5,970,292		(15)	S-5		0		5,970,277
7	Public Authorities		2,885,222		43,830	S-6		0		2,929,052
8	Sales For Resale		7,008,188		545,898	S-7		0		7,554,086
9	Other Revenue	_	2,500,627		0	S-8		202,334		2,702,961
10	Total Revenues	\$	163,306,882	\$	3,371,007		\$	202,369	\$	166,880,258
11	Operating Expenses:							,		,
12	Operation & Maintenance:									
13	Source of Supply		1,853,881		635,208	S-9		621		2,489,710
14	Pumping		9,522,300		376,526	S-10		(162,108)		9,736,718
15	Water Treatment		11,175,786		(86,013)	S-11		1,328		11,091,101
16	Transmission & Distribution		13,489,819		150,126	S-12		6,805		13,646,750
17	Customer Accounts		2,633,190		(142,241)	S-13		3,683,662		6,174,611
18	Administrative & General		1,196,600		9,913,432	S-14		34,082,002		45,192,034
19	Total O & M Expense	\$	39,871,576	\$	10,847,038		\$	37,612,311	\$	88,330,925
20	Other Operating Expenses:								-	,,
21	Depreciation - Plant		14,381,027		4,671,354	S-15		1,248,487		20,300,868
22	Amortization		0		0	S-16		29,735		29,735
23	Taxes Other Than Income		10,687,905		536,662	S-17		1,432,067		12,656,634
24	Total Other Operating Expense	\$	25,068,932	\$	5,208,016	5 1,	\$	2,710,290	\$	32,987,238
			, ,		-,,		· ·	2,710,200	Ψ	52,507,250
25	Total Operating Expenses		64,940,508		16,055,054			40,322,600		121,318,162
26	Net Income Before Income Taxes	\$	98,366,374	\$	(12,684,047)		\$	(40,120,231)	\$	45,562,096
27	Income Taxes:						#4			
28	Current Income Tax	\$	0	\$	6,012,458	S-18	\$	3,656,119	\$	9,668,577
• •	~		_	Ψ	0,012,100	2-10	Ф	3,030,119	Ф	9,008,377
29	Deferred Income Tax:									
30	Deferred Income Tax Expense		422,664		(5,063,988)	S-19		6,708,467		2,067,143
31	ITC Amortization		(102,252)		0	S-20	_	(28,488)	_	(130,740)
32	Total Income Taxes	\$	320,412	\$	948,470		\$	10,336,098	\$	11,604,980
33	Net Operating Income	\$	98,045,962	\$	(13,632,517)		\$	(50,456,329)	\$	33,957,116

Adjustments To Income Statement

		Total	Water
Adjmt No	Description	Adjustment Amount	Total Adjustment
Residentia	l Revenue S-1		\$ 1,916,881
1	To Normalize and Annualize Revenues (Grissum)	\$ 1,423,829	
2	To Remove Unbilled Revenues (Grissum)	1,471,066	
3	To Remove ISRS and Property Tax Surcharges (Grissum)	(978,014)	
Commerci	al Revenue S-2		\$ 869,513
1	To Normalize and Annualize Revenues (Grissum)	\$ 637,778	
2	To Remove Unbilled Revenues (Grissum)	372,558	
3	To Remove ISRS and Property Tax Surcharges (Grissum)	(140,823)	
Industrial	Revenue S-3		\$ 12,123
1	To Normalize and Annualize Revenues (Grissum)	\$ (100,609)	
2	To Remove Unbilled Revenues (Grissum)	112,732	
Private Fi	re S-4		\$ (17,223)
1	To Remove Unbilled Revenues (Grissum)	(17,223)	-
Public Fir	e S-5	0	\$ (15)
1	To Remove ISRS and Property Tax Surcharges (Grissum)	(15)	
Public Au	thorities S-6		\$ 43,830
1	To Remove Unbilled Revenues (Grissum)	50,429	
2	To Remove ISRS and Property Tax Surcharges (Grissum)	(6,599)	
Sales For	Resale S-7		\$ 545,898
1	To Normalize and Annualize Revenues (Grissum)	\$ 560,375	
2	To Remove Unbilled Revenues (Grissum)	(6,670)	
3	To Remove ISRS and Property Tax Surcharges (Grissum)	(7,807)	
Other Rev	enue S-8		\$0
1	To Include Compensation for MAWC Services Provided by AWR (Cassidy)		
		0	
Source of	Supply S-9		\$ 635,208
1	To Annualize Payroll (Hanneken)	\$ 2,973	
2	To Normalize Overtime Pay (Hanneken)	(9,198)	

Adjustments To Income Statement

000000000000000000000000000000000000000		Total	Water
Adjmt No	Description	Adjustment Amount	Total Adjustment
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	(527)	
5	To Annualize Purchased Water Expense (Grissum)	641,961	
Pumping	S-10		376,526
1	To Annualize Payroll (Hanneken)	\$ 152,219	3.0,220
2	To Normalize Overtime Pay (Hanneken)	(46,205)	
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	(7,397)	
5	To Annualize Fuel & Power Expense (Grissum)	277,909	
Water Tre	atment S-11		
1	To Annualize Payroll (Hanneken)	\$ 68,293	(86,013)
2	To Normalize Overtime Pay (Hanneken)	(96,950)	
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	(3,784)	
5	To Annualize Waste Disposal Expense (Hagemeyer)	80,507	
6	To Annualize Chemicals Expense (Grissum)	(134,079)	
	e North in the second s		
1	on & Distribution S-12 To Annualize Payroll (Hanneken)	\$ 379,874	150,126
2	To Normalize Overtime Pay (Hanneken)	,	
3	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	(234,500)	
4	To Annualize Main Breaks Expense (Hagemeyer)	(3,197)	
		7,949	
Customer A	To Annualis D. II (II. I.)	\$	(142,241)
-		\$ 152,768	
2	To Normalize Overtime Pay (Hanneken)	(64,859)	
3	To Annualize Postage Expense (Grissum)	45,431	
4	To Annualize Uncollectibles Expense (Grissum)	(275,581)	
	tive & General S-14	\$	9,913,432
I	To Annualize Payroll (Hanneken)	\$ 85,228	
2	To Normalize Overtime Pay (Hanneken)	(69,216)	

Adjustments To Income Statement

Too		Total	Water
Adjmt No.	Description	Adjustment Amount	Total Adjustment
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	(195,134)	
5	To Remove STEP Costs (Hagemeyer)	0	
6	To Adjust the Allocation of Belleville Labs (Cassidy)	0	
7	To Annualize Insurance Other Than Group (Hagemeyer)	1,198,191	
8	To Annualize Other Post Employment Benefits (Hagemeyer)	1,203,741	
9	To Annualize Tank Painting Expense (Hagemeyer)	(674,523)	
10	To Annualize Pension Expense (Hagemeyer)	2,262,273	
11	To Annualize Transportation Leases (Hagemeyer)	(306,646)	
12	To Annualize Waste Disposal Expense (Hagemeyer)	(16,408)	
13	To Annualize Main Breaks Expense (Hagemeyer)	57,438	
14	To Normalize Rate Case Expense (Hagemeyer)	0	
15	To Remove Meals, Awards, etc. (Began)	(39,306)	
16	To Remove Miscellaneous Expense (Began)	(15,703)	
17	To Remove Dues and Donations (Began)	(168,109)	
18	To Remove Disallowed Promotion Expense (Began)	(7,928)	
19	To Remove Disallowed Advertising Expense (Began)	(19,398)	
20	To Remove Disallowed Dues, Donations and Memberships (Began)	0	
21	To Remove Disallowed Lobbying Expense (Began)	0	
22	To Annualize Payroll Tax Expense (Hanneken)	6,768,276	
23	To Annualize Incentive Compensation Expense (Hanneken)	(149,344)	
24	To Adjust Allocated External Affairs Expense (Hanneken)	0	
25	To Adjust Allocated Management Fees Expense (Hanneken)	0	
26	To Adjust Allocated Incentive Compensation Expense (Hanneken)	0	
27	To Reduce Capitalized Cost (Hanneken)	0	
28	To Remove Expense Associated with Penalties (Hagemeyer)	0	
Depreciatio		\$	4,671,354
1	To annualize depreciation expense at Staff's proposed rates (Began) \$	6,968,195	Control of the Contro

Adjustments To Income Statement

			Tota	l Water
Adjmt No.	Description		Adjustment Amount	Total Adjustment
2	To adjust depreciation expense related to contributions in aid of construction (Began)			
			(2,095,355)	
3	To adjust depreciation related to transportation and power operated equipment (Began)			
			(201,486)	
Amortizat	ion S-16			<u>s</u> 0
1		\$	0	
Taxes Oth	er Than Income S-17			\$ 536,662
1	To Annualize Payroll Taxes (Hanneken)	\$	94,677	<i>₩ 330,</i> 002
2	To Adjust Payroll Tax Related to Incentive Compensation (Hanneken)		(11,426)	
3	To Remove Payroll Tax Related to Lobbyist (Hanneken)		0	
4	To Adjust Franchise Tax (Began)		0	
5	To Adjust PSC Assessment (Began)		0	
6	To Adjust Property Tax (Began)		453,411	
Current In	come Tax S-18			
1	To adjust current income tax expense. (Cassidy)	\$	6,012,458	\$ 6,012,458
Deferred In	ncome Tax Expense S-19	<u>,</u>	0,012,430	F (2.0/2.000)
l	To adjust deferred income tax expense. (Cassidy)	<u>\$</u>	(5,063,988)	\$ (5,063,988)
ITC Amor	tization S 20	********		
1	fization S-20	\$	0	8 0
2		J	_	
_			0	

Income Tax Calculation

Line	Description				Test Year		6.26% Return	l	6.40% Return		6.54% Return
1	Net Operating Income (Acct. Sch. 1)			\$	33,957,115	\$	35,260,987	\$	36,049,571	\$	36,838,156
2	Add:								•		, ,
3	Current Income Tax				9,668,578		10,480,990		10,972,338		11,463,687
4	Deferred Income Taxes										, ,
5	Deferred Income Tax Expense				2,067,143		2,067,143		2,067,143		2,067,143
6	ITC Amortization			_	(130,740)		(130,740)		<u>(</u> 130,740)		(130,740)
7	Net Income Before Income Tax			\$	45,562,096	\$	47,678,380	\$	48,958,313	\$	50,238,246
8	Addditions to Net Income Before Income	ome Tax									
9	Book Depreciation			\$	20,300,868	\$	20,300,868	\$	20,300,868	\$	20,300,868
10	Contributions In Aid of Construction	n			0		0		0		0
11	Non Deductible Reserve Deficiency	y Amorti:	zation		0		0		0		0
12	Miscellaneous Non-deductible Exp	enses			35,651		35,651		35,651		35,651
13	Other (Describe)				O		0		0		0
14	Other (Describe)			_	0	_	0_		0	_	0
15	Total Additions			\$	20,336,519	\$	20,336,519	\$	20,336,519	\$	20,336,519
16	Subtractions to Net Income Before In-	come Ta	x:								
17	Interest Expense	@	2.71%	\$	15,264,740	\$	15,264,740	\$	15,264,740	\$	15,264,740
18	Tax Straight Line Depreciation				20,300,868		20,300,868		20,300,868		20,300,868
19	Tax Depreciation in Excess of Strai	ght Line			5,146,959		5,146,959		5,146,959		5,146,959
20	Cost of Removal				0		0		0		0
21	Other (Describe)				0		0		0		0
22	Other (Describe)			_	0	_	0_		0	_	0
23	Total Subtractions			\$	40,712,568	\$	40,712,568	\$	40,712,568	\$	40,712,568
24	Net Taxable Income			\$	25,186,048	\$	27,302,331	\$	28,582,264	\$	29,862,197
25	Provision for Federal Income Tax										
26	Net Taxable Income			\$	25,186,048	\$	27,302,331	\$	28,582,264	\$	29,862,197
27	Deduct Missouri Income Tax	@	100.00%		1,313,017		1,423,344		1,490,071	_	1,556,797
28	Federal Taxable Income			\$	23,873,031	\$	25,878,987	\$	27,092,193	\$	28,305,400
29	Federal Income Tax	@	35.00%	\$	8,355,561	\$	9,057,645	\$	9,482,268	\$	9,906,890
30	Provision for Missouri Income Tax										
31	Net Taxable Income .			\$	25,186,048	\$	27,302,331	\$	28,582,264	\$	29,862,197
32	Deduct Federal Income Tax	@	50.00%		4,177,780		4,528,823		4,741,134		4,953,445
33	Missouri Taxable Income			\$	21,008,268	\$	22,773,508	\$	23,841,130	\$	24,908,752
34	Missouri Income Tax	@	6.25%	\$	1,313,017	\$	1,423,344	\$	1,490,071	\$	1,556,797
35	Summary of Provision For Income Ta	ıx									
36	Federal Income Tax			\$	8,355,561	\$	9,057,645	\$	9,482,268	\$	9,906,890
37	State Income Tax				1,313,017		1,423,344		1,490,071		1,556,797
38	Total Current Income Tax			S	9,668,578	s	10,480,990	\$	10,972,338	S	11,463,687

TOTAL SEWER

Revenue Requirement

Line	(A)			8 60% Equity Return	9.10% Equity Return	ı	9.60% quity Return
1 2	Net Original Cost Rate Base Rate of Return	(From Accounting Schedule 2)	\$	682,222 6.26%	\$ 682,222 6.40%	\$	682,222 6.54%
3 4	Net Operating Income Requirement Net Operating Income Available	(From Accounting Schedule 9)	\$	42,707 (116,926)	\$ 43,662 (116,926)	\$	44,617 (116,926)
5	Additional Net Operating Income Requ	irement	\$	159,634	\$ 160,589	\$	161,544
6 7 8	Income Tax Requirement: Required Current Income Tax Test Year Current Income Tax	(From Accounting Schedule 11)	\$	36,72 1 (62,743)	\$ 37,316 (62,743)	\$	37,911 (62,743)
9	Additional Current Income Tax Requ	irement	\$	99,464	\$ 100,059	\$	100,654
10	Additional Gross Revenue Requiremen	t Before Allowances	\$	259,098	\$ 260,648	\$	262,198
11	Allowance for True-up		\$	126,772	\$ 126,772	\$	126,772
12	Additional Gross Revenue Requ	irement	s	385,870	\$ 387,420	S	388,970
13	Adjusted Revenue at Current Rates	(From Accounting Schedule 9)	\$	318,539	\$ 318,539	\$	318,539
14	Total Gross Revenue Requirement		\$	704,409	\$ 705,959	\$	707,509

Rate Base

-		10
	เกรล	l Sewer

			 		Total Sewer		
Line	1	Description (A)	 irect Assigned		Corporate Distribution		Total (D)
1	Plant in Service	(From Accounting Schedule 3)	\$ 1,862,698	\$	47,288	\$	1,909,986
2	Less:						0
3	Accumulated Depreciation Res		478,627		14,774		493,401
4	Accumulated Amortization Re	serve	 	_	0	_	0
5	Net Plant in Service		\$ 1,384,071	\$	32,514	\$	1,416,585
6	Add:						
7	Cash Working Capital	(From Accounting Schedule 8)	\$ 24,127	\$		\$	24,127
8	Materials and Supplies		0		1	-	1
9	Prepayments		0		3,242		3,242
10	Deferred OPEB Asset		0		594		594
11	Other		0		0		0
12	Other		0		0		0
13	Other		 0		0		0
14	Total Additions to Net Plant	in Service	\$ 24,127	\$	3,837	\$	27,964
15	Deduct:						
16	Interest Offset	(From Accounting Schedule 8)	\$ 3,495	\$		\$	3,495
17	Federal Income Tax Offset	(From Accounting Schedule 8)	(251)			•	(251)
18	State Income Tax Offset	(From Accounting Schedule 8)	261				261
19	Contributions In Aid of Constr	uction:	612,396		0		612,396
20	Customer Advances		(390)		0		(390)
21	Customer Deposits		0		0		0
22	Pre-71 ITC		0		0		0
23	Deferred Income Taxes		0		99,645		99,645
24	Accrued Pension Liability		0		47,172		47,172
25	Other		0		0		0
26	Other		0		0		0
27	Other		 0		0		0
28	Total Deductions to Net Plan	t in Service	\$ 615,511	\$	146,817	s	762,328
29	Total Rate Base		\$ 792,687	S	(110,465)	S	682,222

Plant In Service

	100000000000000000000000000000000000000						Total Sev	ver			
Line	A/C No. (a)	Plant Title (B)		Balance 12/31/2006 (C)		Adjustme Amount (D)	nts No.		Corporate Distribution (F)		As Adjusted (C)+(D)+(F)
1		Intangible									
2	301	Organization	§	0		\$ 0	P-1	c	0.50	Æ.	
3	302	Franchise & Consents	4	150	,	0	P-2	\$	858	\$	
4	303	Miscellaneous Intangible		0		0	P-3		0		150
5		Total Intangible	S		- ,	\$ 0	r-3	\$	1,343		1,343
6		Source of Supply	-	120	,	Ψ 0		Ф	2,201	\$	2,351
7	310	Land & Land Rights	•			n	_				
8	311	Structures & Improvements	\$	-		\$ 0	P-4	\$	0	\$	0
9	312	Collecting & Improvements		0		0	P-5		0		0
10	313	Lake, River & Other Intakes		0		0	P-6		0		0
11	314	Wells & Springs		0		0	P-7		0		0
12	315	Infiltration Galleries & Tunnels		0		0	P-8		0		0
13	316	Supply Mains		0		0	P-9		0		0
14	316	Supply Mains-North Plant		0		0	P-9		0		0
15	316	Supply Mains-Rotul Flant Supply Mains-Central Plant		0		0	P-10		0		0
16	316	Supply Mains-Central Flant Supply Mains-South Plant		0		0	P-11		0		0
17	316	Supply Mains-South Flant Supply Mains-Meramec Plant		0		0	P-12		0		0
18	317	Other Source of Supply Plant		0		0	P-13		0		0
19	21,	Total Source of Supply	e	0		0	P-14		0		0
		****	\$	0	\$	0		\$	0	\$	0
20	220	Pumping									
21	320	Land & Land Rights	\$	=	S	0	P-15	\$	0	\$	0
22	321	S & I-Plant		13,694		0	P-16		0		13,694
23	321.1	S & I-Pumps (STL)		0		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		3,528		0	P-22		0		3,528
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 33	326	Diesel Pumping Equipment		0		0	P-26		0		0
34	326 326	Dsl Pump Equip-Stratman		0		0	P-27		0		0
35	326	Dsl Pump Equip-Central Plant		0		0	P-28		0		0
33 36	328	Pump Equip Hydraulic		0		0	P-29		0		0
37	320	Other Pumping Equipment		0	_	0	P-30	_	0	_	0
		Total Pumping	\$	17,222	\$	0		\$	0	\$	17,222
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 & J-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-Meramae		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

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

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

Plant In Service

	333333333333333333333333333333333333333				7		TOTAL SCW	C1			
	A/C			Balance		Adjustme	nts	i	Corporate		As Adjusted
T :	No	Plant Tifle		12/31/2006		Amount	No.		Distribution	800	(C)+(D)+(F)
Line	(A)	(B)		(C)		(D)	(E)		(F)	12.2	(G)
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
50	332	WT Equip-South Plant		0		0	P-42		0		0
51	332	WT Equip-Meramac		0		0	P-43		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	\$		r- 4 3	\$	0	ф —	<u> </u>
55		Transmission & Distribution	4.	v	Ψ	V		Φ	U	\$	0
56	340		•								
	340	Land & Land Rights	\$	0	\$		P-46	\$	0	\$	0
57		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		0		0
67	343.2	CI-10" & Smaller-1900-1928		0		0	P-57		0		0
68	343.2	Cf-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		0		0
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		Õ
77	343.3	T & D Mains - DI 12 (STL)		0		0	P-66		0		0
78	343.3	T & D Mains - Dl 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 Cáse		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	1-13	s –		s	
			•	U	ψ	U		Ţī	U	ti.	v

Plant In Service

			, ,				Total Sev	ver			
Line	A/C No (A)	Plant Title (B)		Balance 12/31/2006 (C)		Adjustme Amount (D)	No.		Corporate Distribution (F)		As Adjusted (C)+(D)+(F)
92		Sewer Plant		0					0		
93	351	Structures & Improvements	\$	44,004	\$	0	P-80	\$	0	\$	44,004
94	352.1	Collection Sewers Forced		13,401	Ť	0	P-81	Ψ	0	Φ	13,401
95	352.2	Collecting Mains		446,412		0	P-82		0		446,412
96	352.2	Collecting Mains Other		70,768		0	P-83		0		70,768
97	353	Service to Customers		49,429		0	P-84		0		49,429
98	363	Electric Pumping Equipment		12,173		0	P-85		0		
99	370.1	Land & Land Rights		9,300		0	P-86		0		12,173
100	372	T&D Equipment		865,495		0	P-87		0		9,300
101	372	T&D Equipment Influent Lift		151,845		0	P-88		0		865,495
102	374	Outfall Sewer Lines		33,433		0	P-89		0		151,845
103		Total Sewer Plant	\$ ~	1,696,260	\$	0	1-09	\$	0		33,433
104		General Plant	•	1,000,000	Ψ	V		D	U	\$	1,696,260
105	389	Land & Land Rights	\$	0	\$	0	D 00	•	^		
106	390	S&I-Store, Shop & Garage	Ψ	0	D	0	P-90	\$	0	\$	0
107	390.1	S & I-Offices		0		0	P-91		0		0
108	390.1	S & I-Leasehold				0	P-92		0		0
109	390.1	S & I-Leasehold - SCADA		0		0	P-93		0		0
110	390.3	S&I-Misc		0		0	P-94		0		0
111	391	Office Furniture and Equipment		0		0	P-95		0		0
112	391.2	Computers & Peripheral Equipment		7,216		0	P-96		3,566		10,782
113	391.25	Computers & Ferrimeral Equipment Computer Software		0		0	P-97		10,932		10,932
114	391.26	Computer Software Personal		0		0	P-98		28,758		28,758
115	391.3	Data Handling Equipment		0		0	P-99		558		558
116	391.3	Other Office Equipment		0		0	P-100		0		0
117	392.11	Trans Equipment-Lt Duty Trucks		0		0	P-101		67		67
118	392.12	Trans Equipment-Hvy Duty Trucks		0		0	P-102		192		192
119	392.2	Trans Equipment-Fivy Duty Tracks Trans Equipment-Autos		0		0	P-103		0		0
120	392.3	Trans Equipment Other		0		0	P-104		708		708
121	393	Stores Equipment		16,245		0	P-105		0		16,245
122	394	Tools, Shop & Garage Equipment		0		0	P-106		0		0
123	394	Tools, Shop & Garage Equipment Tools, Shop & Garage Equip Other		3,890		0	P-107		78		3,968
124	395	Laboratory Equipment		0		0	P-108		0		0
125	395			0		0	P-109		0		0
126	396	Laboratory Equipment Other Power Operated Equipment		0		0	P-110		0		0
127	397			0		0	P-111		0		0
128	397.2	Comm Equipment-Non-Tele Comm Equipment-Tele		0		0	P-112		11		11
129	398	Miscellaneous		0		0	P-113		166		166
130	399	-		121,715		0	P-114		51		121,766
131	ンプブ	Other Tangible Property Total General Plant		0		0	P-115		0	_	0
121		Total General Flant	\$	149,066	\$	0		\$	45,087	\$	194,153
132	Total Pla	nt In Service	\$	1,862,698	S	0		\$	47,288	s	1,909,986

Accounting Schedule 4 Sponsor: Began

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

Adjustments To Plant In Service

Total Sewer

NO ADJUSTMENTS

Depreciation Reserve

							Total Sew	'nег			
Line	A/C No. (A)	Plant Title (B)		Balance 12/31/2006 (C)		Adjustme Amount (D)	No. (E)	•	Corporate Distribution (F)		As Adjusted (C)+(D)+(F) (G)
1		Intangible									
2	301	Organization	\$	0	\$	0	R-1	\$	0	\$	0
3	302	Franchise & Consents	ď	0	ų,	0	R-1	Φ	0	D	0
4	303	Miscellaneous Intangible		0		0	R-2 R-3				_
5		Total Intangible	\$	0	\$		K-3	\$	1,611	\$	1,611 1,611
6		Source of Supply	*	•	•	· ·		Ψ	1,011	Ф	1,011
7	310	Land & Land Rights	\$	0	e	0	75.4	_		_	
8	311	Structures & Improvements	Þ	0	\$		R-4	\$	0	\$	0
9	312	Collecting & Impounding Res		0		0	R-5		0		0
10	313	Lake, River & Other Intakes		0		0	R-6		0		0
11	314	Wells & Springs		0			R-7		0		0
12	315	Infiltration Galleries & Tunnels		0		0	R-8		0		0
13	316	Supply Mains		0		0	R-9		0		0
14	316	Supply Mains-North Plant				0	R-9		0		0
15	316	Supply Mains-Central Plant		0		0	R-10		0		0
16	316	Supply Mains-Central Flant Supply Mains-South Plant		0		0	R-11		0		0
17	316	Supply Mains-South Flant Supply Mains-Meramec Plant		0		0	R-12		0		0
18	317	Other Source of Supply Plant		0		0	R-13		0		0
19	517	Total Source of Supply	S	0	e	0	R-14	φ.	0	_	0
			D	U	\$	0		\$	0	\$	0
20	0.00	Pumping									
21	320	Land & Land Rights	\$	0	\$	0	R-15	\$	0	\$	0
22	321	S & I-Plant		58		0	R-16		0		58
23	321.1	S & I-Pumps (STL)		0		0	R-17		0		0
24	321.2	S & I-Boosters		0		0	R-18		0		0
25	322	Boiler Equipment		0		0	R-19		0		0
26	323	Other Power Prod. Equip.		0		0	R-20		0		0
27	324	Steam Pumping Equipment		0		0	R-21		0		0
28	325.1	Electric Pumping Equipment		15		0	R-22		0		15
29	325.2	Pumping Equipment-Pre '46		0		0	R-23		0		0
30	325.3	Pumping Equipment-Post '46		0		0	R-24		0		0
31	325	Pumping Equipment-Booster		0		0	R-25		0		0
32	326	Diesel Pumping Equipment		0		0	R-26		0		0
33 34	326 326	Dsl Pump Equip-Stratman		0		0	R-27		0		0
35		Dsl Pump Equip-Central Plant		0		0	R-28		0		0
3 <i>5</i> 36	327 328	Pump Equip Hydraulic		0		0	R-29		0		0
37	320	Other Pumping Equipment Total Pumping	_	0		0	R-30		0	_	0
		· -	\$	73	S	0		\$	0	\$	73
38		Water Treatment Plant									
39	330	Land & Land Rights	\$	0	\$	0		\$	0	\$	0
40	331	Structures & Improvements		0		0	R-32		0		0
41	331	S & I - North Plant		0		0	R-33		0		0
42	331	S & I-Central 1 & 2		0		0	R-34		0		0
43	331	S & I-Central 3		0		0	R-35		0		0
44	331	S & I-South Plant		0		0	R-36		0		0
45	331	S & I-Meramac		0		0	R-37		0		0
46 47	332 332	WT Equip Non-Media		0		0	R-38		0		0
4/	∡د د	WT Equip-North Plant		0		0	R-39		0		0

Depreciation Reserve

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

Depreciation Reserve

Line	A/C No.	Plant Title (B)		Balance 12/31/2006 (C)		Adjustme Amount (D)	No.	Corporate Distribution (F)		As Adjusted (CH(DH(F)
92		Sewer Plant		0				0		
93	351.0	Structures & Improvements	\$	8,235	\$	0	R-80	\$ 0	\$	8,235
94	352.1	Collection Sewers Forced		7,712		0	R-81	0		7,712
95	352.2	Collecting Mains		130,367		0	R-82	0		130,367
96	352.2	Collecting Mains Other		30,528		0	R-83	0		30,528
97	353.0	Service to Customers		32,912		0	R-84	0		32,912
98	363.0	Electric Pumping Equipment		6,434		0	R-85	0		6,434
99	370.1	Land & Land Rights		2,543		0	R-86	0		2,543
100	372	T&D Equipment		192,410		0	R-87	0		192,410
101	372.0	T&D Equipment Influent Lift		19,730		0	R-88	0		19,730
102	374	Outfall Sewer Lines		5,836		0	R-89	0	_	5,836
103		Total Sewer Plant	\$	436,707	\$	0		\$ 0	\$	436,707
104		General Plant								
105	389	Land & Land Rights	\$	0	\$	0	R-90	\$ 0	\$	0
106	390	S&I-Store, Shop & Garage		0		0	R-91	0		0
107	390.1	S & I-Offices		0		0	R-92	(760)		(760)
108	390.1	S & I-Leasehold		0		0	R-93	0		0
109	390.1	S & I-Leasehold - SCADA		0		0	R-94	0		0
110	390.3	S&I-Misc		0		0	R-95	0		0
111	391	Office Furniture and Equipment		10,294		0	R-96	(104)		10,190
112	391.2	Computers & Peripheral Equipment		0		0	R-97	567		567
113	391.25	Computer Software		0		0	R-98	12,268		12,268
114	391.26	Computer Software Personal		0		0	R-99	119		119
115	391.3	Data Handling Equipment		0		0	R-100	0		0
116	391.3	Other Office Equipment		0		0	R-101	42		42
117	392.11	Trans Equipment-Lt Duty Trucks		0		0	R-102	294		294
118	392.12	Trans Equipment-Hvy Duty Trucks		0		0	R-103	0		0
119	392.2	Trans Equipment-Autos		0		0	R-104	577		577
120	392.3	Trans Equipment Other		19,086		0	R-105	0		19,086
121	393	Stores Equipment		0		0	R-106	0		0
122	394	Tools, Shop & Garage Equipment		105		0	R-107	25		130
123	394	Tools, Shop & Garage Equip Other		0		0	R-108	0		0
124	395	Laboratory Equipment		0		0	R-109	0		0
125	395	Laboratory Equipment Other		0		0	R-110	0		0
126	396	Power Operated Equipment		0		0	R-111	0		0
127	397	Comm Equipment-Non-Tele		0		0	R-112	54		54
128	397.2	Comm Equipment-Tele		0		0	R-113	67		67
129	398	Miscellaneous		12,362		0	R-114	15		12,377
130	399	Other Tangible Property	•	0		0	R-115	 0	_	0
131		Total General Plant	\$	41,847	\$	0		\$ 13,163	\$	55,010
132		Not Classified		0		0	R-116	0		0
133	Total De	preciation Reserve	S	478,627	S	0		\$ 14,774	\$	493,401

Accounting Schedule 6 Sponsor: Began

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

Adjustments To Reserve

Total Sewer

NO ADJUSTMENTS

							Total Sewer					
Line	A/C No.	Plant Title		nal Adjusted Sewer Plant	Composite Depreciation Rate (D)		District Specific Depreciation (E)		Corporate Depreciation Distribution (F)		P Depr	I Sewer lant ectation
i		Intangible										. ,
2	301	Organization	\$	858	0.00%	ď		Φ.	0			
3	302	Franchise & Consents	Þ	150	0.00%	1	=	\$	0	9	5	0
4	303	Miscellaneous Intangible		1,343	0.00%		0		0			0
5		Total Intangible	s —	2,351	0.0070	\$		\$	0	5	,——	0
6		Source of Supply	Ψ	2,331		4		Ф	U	1	•	0
7	310	Land & Land Rights	\$	6	0.000	_	_	_				
8	311	Structures & Improvements	Þ	0	0.00%	\$		\$	0	\$	3	0
9	312	Collecting & Impounding Res		0	0.00%		0		0			0
10	313	Lake, River & Other Intakes		0	0.00%		0		0			0
11	314	Wells & Springs		0	0.00 % 0.00 %		0		0			0
12	315	Infiltration Galleries & Tunnels		0	0.00%		0 0		0			0
13	316	Supply Mains		0	0.00%		0		0			0
14	316	Supply Mains-North Plant		0	0.00%		0		0			0
15	316	Supply Mains-Central Plant		0	0.00%		0		0			0 0
16	316	Supply Mains-South Plant		0	0.00%		0		0			0
17	316	Supply Mains-Meramec Plant		0	0.00%		0		0			0
18	317	Other Source of Supply Plant		0	0.00%		ő		0			0
19		Total Source of Supply	ş —	0	3,30,70	S		\$		S		0
20		Pumping				-	-	•	v	·		,
21	320	. •	\$	0	0.00%	•	0	\$	0	•		0
22	321	S & I-Plant	Ψ	13,694	1.73%	ټ	237	Φ	0	S		0
23	321.1	S & 1-Pumps (STL)		13,094	0.00%		237		0			237 0
24	321.2	S & I-Boosters		0	0.00%		0		0			0
25	322	Boiler Equipment		0	0.00%		ő		0			0
26	323	Other Power Prod. Equip.		0	0.00%		ő		0			0
27	324	Steam Pumping Equipment		0	0.00%		o o		0			0
28	325.1	Electric Pumping Equipment		3,528	2.44%		86		0			86
29	325.2	Pumping Equipment-Pre '46		0	0.00%		0		0			0
30	325.3	Pumping Equipment-Post '46		0	0.00%		0		0			0
31	325	Pumping Equipment-Booster		0	0.00%		0		0			0
32	326	Diesel Pumping Equipment		0	0.00%		0		0			0
33	326	Dsl Pump Equip-Stratman		0	0.00%		0		0			0
34	326	Dsi Pump Equip-Central Plant		0	0.00%		0		0			0
35	327	Pump Equip Hydraulic		0	0.00%		0		0			0
36	328	Other Pumping Equipment		0	0.00%		0		0			0_
37		Total Pumping	\$	17,222		\$	323	\$	0	\$		323
38		Water Treatment Plant										
39	330		\$	0	0.00%	\$	0	\$	0	\$		0
40	331	Structures & Improvements		0	0.00%		0		0			0
41	331	S & I - North Plant		0	0.00%		0		0			0
42	331	S & I-Central 1 & 2		0	0.00%		0		0			0
43	331	S & I-Central 3		0	0.00%		0		0			0
44	331	S & I-South Plant		0	0.00%		0		0			0
45	331	S & I-Meramac		0	0.00%		0		0			0
46	332	WT Equip Non-Media		0	0.00%		0		0			0
47	332	WT Equip-North Plant		0	0.00%		o		0			0
48	332	WT Equip-Central 1 & 2		0	0.00%		0		0			0
49 50	332 332	WT Equip-Central 3		0	0.00%		0		0			0
50 51	332	WT Equip-South Plant		0	0.00%		0		0			0
52	332	WT Equip-Meramac		0	0.00%		0		0			0
53	332.4	Other P/E Hand Equipment Equipment Filter Media		0	0.00%		0		0			0
54	202.7	•	s	0	0.00%	e	0	_	0			0
- '			J.	U		\$	υ	\$	0	\$		0

						Total Sewer			
	A/C				Composite	District		Corporate	Total Sewer
	No.	Plant Title	200000	otal Adjusted Sewer Plant	Depreciation Rate	Specific		Depreciation	Plant
Line	(A)	(B)	1200	(C)	(D)	Depreciation (E)		Distribution (F)	Depreciation (G)
55		Transmission & Distribution							
56	340	Land & Land Rights	\$	0	0.00%	\$ 0	\$	0 6	
57	341	Structures & Improvements	Ψ	0	0.00%	0	Ф	0 \$	0
58	341.63	S & I-Spec Cross		0	0.00%	0		0	0
59	342	Distr. Res. & Standpipes		0	0.00%	0		0	0
60	342	Rsvr & Standpipe-Elev		0	0.00%	0		0	0
61	342	Rsvr & Standpipe-Ground		0	0.00%	0		0	0
62	343	T & D Mains (Not Classified)		0	0.00%	0		0	0
63	343.1	T & D Mains - 4" & Less		0	0.00%	0		0	0
64	343.1	T & D Mains AC 4 (STL)		0	0.00%	0		0	0
65	343.1	T & D Mains Galv 1 (STL)		0	0.00%	0		0	0
66	343.2	T & D Mains - 6" to 8"		0	0.00%	0		0	
67	343.2	CI-10" & Smaller-1900-1928		ő	0.00%	0		0	0
68	343.2	CI-10" & Smaller 1929-1956		0	0.00%	0		0	
69	343.2	CI-10" & Smaller-1957-1993		0	0.00%	0			0
70	343.2	T & D Mains - DI 6-8 (STL)		0	0.00%	0		0	0
71	343.2	T & D Mains - DI 6-10" (TN)		Đ	0.00%	0		0	0
72	343.2	T & D Mains - PL 6-8" (STL)		0	0.00%	0		0	0
73	343.3	T & D Mains - 10" to 16"		0	0.00%	0		0	0
74	343.3	T & D Mains - 18" & Greater		0	0.00%	0		0	0
75	343.3	CI-12" (STL)		0	0.00%	0		0	_
76	343.3	CI-16" (STL)		0	0.00%	0		0	0
77	343.3	T & D Mains - DI 12 (STL)		0	0.00%	0		0	0 0
78	343.3	T & D Mains - DI 16 & Greater (STL)		0	0.00%	0		0	0
79	343.3	T & D Mains - LJ 20 (STL)		0	0.00%	0		0	0
80	343.3	T & D Mains - PL 12 (STL)		0	0.00%	0		0	0
81	344	Fire Mains		0	0.00%	0		0	0
82	345	Services		0	0.00%	0		0	0
83	346.1	Meters-Bronze Case		0	0.00%	0		0	0
84	346.2	Meters-Plastic Case		0	0.00%	0		0	0
85	346.3	Meters-Other		ő	0.00%	ő		0	0
86	346.3	Meters-Remote (ARB's)		0	0.00%	0		0	o o
87	347.1	Meter Install		0	0.00%	0		0	0
88	347.2	Meter Install-Other		0	0.00%	0		0	ő
89	348	Hydrants		0	0.00%	0		0	0
90	349	Other T&D Plant		0	0.00%	0		0	0
91		Total Transmission & Distribution	s	0		\$ 0	\$		0
92		Sewer Plant							
93	351.0	Structures & Improvements	\$	44,004	2.50%	\$ 1,100	\$	0 \$	1,100
94	352.1	Collection Sewers Forced	•	13,401	2.00%	268	Ψ	0	268
95	352.2	Collecting Mains		446,412	2.00%	8,928		0	8,928
96	352.2	Collecting Mains Other		70,768	2.00%	1,415		0	1,415
97	353.0	Service to Customers		49,429	2.00%	989		0	989
98	363.0	Electric Pumping Equipment		12,173	10.00%	1,217		0	1,217
99	370.1	Land & Land Rights		9,300	0.00%	0		0	0
100	372	T&D Equipment		865,495	5.00%	43,275		0	43,275
101	372.0	T&D Equipment Influent Lift		151,845	5.00%	7,592		0	7,592
102	374	Outfall Sewer Lines		33,433	2.00%	669		ŏ	669
103		Total Sewer Plant	s —	1,696,260		\$ 65,453	\$	0 s	65,453
104		General Plant		- ,		.,		-	,
105	389		\$	0	0.00%	\$ 0	\$	0 \$	0
106	390	S&I-Store, Shop & Garage		ő	0.00%	0	-	0	0
107	390.1	S & I-Offices		0	0.00%	0		0	o o
108	390.1	S & I-Leasehold		0	0.00%	0		0	0

Total	Sewe

Line	A/C No.	Plant Title	Total Adjusted Sewer Plant	Composite Depreciation Rate	District Specific Depreciation (E)	Corporate Depreciation Distribution (F)	Total Sewer Plant Depreciation
109	390.1	S & I-Leasehold - SCADA	0	0.00%	0	^	
110	390.3	S&I-Misc	0	0.00%	0	0	0
111	391	Office Furniture and Equipment	10,782	4.00%	289	143	421
112	391.2	Computers & Peripheral Equipment	10,932	14.29%	0	1,562	431
113	391.25	Computer Software	28,758	14.29%	0	1,562 4,109	1,562
114	391.26	Computer Software Personal	558	14.29%	0	4 ,109 80	4,109
115	391.3	Data Handling Equipment	0	0.00%	0	80	80
116	391.3	Other Office Equipment	67	6.67%	0	0	0
117	392.11	Trans Equipment-Lt Duty Trucks	192	0.00%	0	4	4
118	392.12	Trans Equipment-Hvy Duty Trucks	0	0.00%	0	0	0
119	392.2	Trans Equipment-Autos	708	0.00%	0	0	0
120	392.3	Trans Equipment Other	16,245	0.00%	0	0	0
121	393	Stores Equipment	0	0.00%	0	0	0
122	394	Tools, Shop & Garage Equipment	3,968	5.00%	195	U	0
123	394	Tools, Shop & Garage Equip Other	0,,00	0.00%	193	4	198
124	395	Laboratory Equipment	0	0.00%	0	0	0
125	395	Laboratory Equipment Other	0	0.00%	0	0	0
126	396	Power Operated Equipment	0	0.00%	0	U	0
127	397	Comm Equipment-Non-Tele	11	5.00%	U	0	0
128	397.2	Comm Equipment-Tele	166	6.67%	0	1	1
129	398	Miscellaneous	121,766	5.00%	0 6,086	11	11
130	399	Other Tangible Property	121,700	0.00%		3	6,088
131		Total General Plant		0.00% S	0 6 6 6 9	0	0
	700700000000000000000000000000000000000	300000000000000000000000000000000000000	. 177,133	2	6,569	5,917 \$	12,486
132	Total Dep	oreciation Expense §	1,909,986	S	72,345 5	s 5,917 s	78,262

Cash Working Capital

Line	Description (A)		Adjusted Test Year Expenses (Sum of Districts)	Revenue Lag Composite	Expense Lag	Net CWC Lag [(F)x365]	Com-posite Factor (G)(F)		Cash Working Capital Requirement [Sum of Districts] (G)
1	Operation & Maintenance Expense		•	. ,	. ,	(4)	(1)		(G)
2	Base Payroll	\$	54 422	20.96	12.00	0606		_	
3	Payroll Withholdings:	Ψ	54,432	39.86	13.00	26.86	0.0736	\$	4,006
4	FICA - Employee Portion		7,202	20.96	16.10	22.67	0.0540		
5	Federal Income Taxes Withheld		17,851	39.86 39.87	16.19	23.67	0.0648		467
6	State Income Taxes Withheld		5,794	39.87 39.86	16.19	23.68	0.0649		1,158
7	401(k)		10,377		18.19	21.67	0.0594		344
8	EIP		802	39.88	38.82	1.06	0.0029		30
9	Fuel & Power			39.73	38.82	0.91	0.0025		2
10	Chemicals		21,798	39.86	37.20	2.66	0.0073		159
11	Materials and Supplies		280	0.00	0.00	0.00	0.0000		0
12	Purchased Water		8,559	0.00	0.00	0.00	0.0000		0
13	Management Fees		364	39.44	42.45	(3.01)	(0.0082)		(3)
14	Group Insurance		107,583	39.88	21.41	18.47	0.0506		5,443
15	OPEB's		27,075	39.89	(7.50)	47.39	0.1298		3,515
16	Pensions		4,847	39.86	3.41	36.45	0.0999		484
17	EIP - Employer Match		13,639	39.90	17.58	22.32	0.0611		834
18	401(k) - Employer Match		(172)	38.82	38.82	0.00	0.0000		0
19	Insurance Other Than Group		1,705	39.89	38.82	1.07	0.0029		5
20	Uncollectible Accounts		18,171	39.89	42.44	(2.55)	(0.0070)		(127)
21	Rents		3,868	0.00	0.00	0.00	0.0000		0
22			1,677	39.66	(9.96)	49.62	0.1359		228
23	Cash Vouchers	٠.	141,320	39.88	21.41	18.47	0.0506		7,151
	Total Operation & Maintenance Expense	\$	447,171					\$	23,696
24	Taxes Other Than Income								
25	FICA - Employer Portion		7,202	39.86	16.19	23.67	0.0648	\$	467
26	Federal Unemployment		107	42.12	76.38	(34.26)	(0.0939)		(10)
27	State Unemployment		272	40.15	76.38	(36.23)	(0.0993)		(27)
28	Property Taxes		16	47.09	182.50	(135.41)	(0.3710)		(6)
29	Franchise Tax		432	39.94	(77.50)	117.44	0.3217		139
30	PSC Assessment		0	(31.63)	(31.63)	0.00	0.0000		0
31	Total Taxes Other Than Income	\$	8,029		` ′			s —	563
32	Other Expenses							-	
33	Gross Receipts Tax		1,324	22.56	47.37	(24.81)	(0.0680)		(00)
34	Sales Tax		1,899	0.05	8.12	(8.07)	(0.0080)		(90)
35	Missouri Primacy Fees		0	243.50	243.50	0.00	0.0000		(42)
36	Total Other Expenses	\$	3,223	213.30	240.50	0.00		 §	(132)
37	Cash Working Capital Before Income Tax and Interest Offsets			50				Б §	24,127
38	Interest Expense	\$	18,488	39.85	108.85	(69.00)	(0.1890)	B	(3,495)
39	Federal Income Tax	\$	31,735	39.89	37.00	2.89	0.0079	\$	251
40	State Income Tax	\$	4,987	39.85	58.95	(19.10)	(0.0523)	\$	(261)

Income Statement

	Description		Test Year End Direct Charges	800000000000000000000000000000000000000	Adjustm Amount	ent No.		Adjusted Corporate Distribution		Test Year As Adjusted [(B)+(C)+(B)]
Line	(A)		(B)	۵	(C)	(D)	2023	(E)	l [(F)
1	Operating Revenues:									
2	Residential Revenue	\$	291,400	\$	24,357	S-1	\$	0	\$	315,757
3	Commercial Revenue		(836)		3,175	S-2		0	•	2,339
4	Industrial Revenue		0		0	S-3		0		2,559
5	Private Fire		0		0	S-4		0		0
6	Public Fire		0		0	S-5		0		0
7	Public Authorities		0		0	S-6		0		0
8	Sales For Resale		0		0	S-7		0		0
9	Other Revenue		0		0	S-8		443		443
10	Total Revenues	\$	290,564	\$	27,532		\$	443	\$	318,539
11	Operating Expenses:									
12	Operation & Maintenance:									
13	Source of Supply		730		0	S-9		1		731
14	Pumping		8,000		547	S-10		(355)		8,192
15	Water Treatment		139,396		(68,856)	S-11		0		70,540
16 17	Transmission & Distribution		84,529		(27,903)	S-12		0		56,626
18	Customer Accounts		771		(1,371)	S-13		10,242		9,642
19	Administrative & General	_	116,824	_	24,591	S-14		160,024		301,439
	Total O & M Expense	\$	350,250	\$	(72,992)		\$	169,913	\$	447,171
20	Other Operating Expenses:									
21	Depreciation - Plant		50,431		6,356	S-15		5,917		62,704
22	Amortization		1,812		0	S-16		19		1,831
23	Taxes Other Than Income		9,713	_	(2,470)	S-17		786		8,029
24	Total Other Operating Expense	\$	61,956	\$	3,886		\$	6,721	\$ _	72,563
25	Total Operating Expenses		412,206		(69,106)			176,634		519,734
26	Net Income Before Income Taxes	\$	(121,642)	\$	96,638		\$	(176,191)	ç	(201,195)
27	Income Taxes:							(1,0,121)	Ψ	(201,199)
28	Current Income Tax	σ	0	Ф	(4.0					
20		\$	0	\$	(39,017)	S-18	\$	(23,726)	\$	(62,743)
29	Deferred Income Tax:									
30	Deferred Income Tax Expense		0		51,559	S-19		(73,085)		(21,526)
31	ITC Amortization		0		0	S-20		(75,005)		(21,320)
32	Total Income Taxes	\$	0	\$	12,542		\$	(96,811)	\$	(84,268)
33	Net Operating Income	s	(121,642)	s	84,096		S	(79,380)	68.16	(116,926)

Adjustments To Income Statement

		Total	Sewer
Adjmt No	Description	Adjustment Amount	Total Adjustment
Residentia	l Revenue S-1		\$ 24,357
1	To Normalize and Annualize Revenues (Grissum)	\$ 28,178	
2	To Remove Unbilled Revenues (Grissum)	(3,821)	
3	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Commerci	al Revenue S-2		\$ 3,175
1	To Normalize and Annualize Revenues (Grissum)	\$ 3,175	
2	To Remove Unbilled Revenues (Grissum)	0	
3	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Industrial	Revenue S-3		\$
1	To Normalize and Annualize Revenues (Grissum)	\$ 0	<u>v </u>
2	To Remove Unbilled Revenues (Grissum)	0	
Private Fu	xc S-4		\$ 0
1	To Remove Unbilled Revenues (Grissum)	0	
Public Fir	S-5	0	\$ 0
1	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Public Au	thorities S-6		\$ 0
1	To Remove Unbilled Revenues (Grissum)	0	
2	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
74 k 10	6 ·		<u></u>
Sales For	Resale S-7 To Normalize and Annualize Revenues (Grissum)	\$ 0	\$ 0
2	To Remove Unbilled Revenues (Grissum)	0	
3	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
			(S. Marital) rations after al minima
Other Rev	enue S-8		\$ 0
1	To Include Compensation for MAWC Services Provided by AWR (Cassidy)		
		0	
Source of	Supply S-9		\$ 0
1	To Annualize Payroll (Hanneken)	\$ 0	
2	To Normalize Overtime Pay (Hanneken)	0	

Adjustments To Income Statement

000000000000000000000000000000000000000		Total	Sewer
Adjmt No	Description	Adjustment Amount	Total Adjustment
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	0	
5	To Annualize Purchased Water Expense (Grissum)	0	
Pumping	S-10		\$ 547
1	To Annualize Payroll (Hanneken)	\$ 0	<u> </u>
2	To Normalize Overtime Pay (Hanneken)	0	
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	0	
5	To Annualize Fuel & Power Expense (Grissum)	547	
Water Tre	atment S-11		
]	To Annualize Payroll (Hanneken)	\$ 0	\$ (68,856)
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)	_	
6	To Annualize Chemicals Expense (Grissum)	(68,856)	
		0	
1 ransmissi	on & Distribution S-12 To Annualize Payroll (Hanneken)		(27,903)
2	To Normalize Overtime Pay (Hanneken)	\$ (28,549)	
3		646	
3	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	0	
4	To Annualize Main Breaks Expense (Hagemeyer)	0	
Customer A			(1,371)
1	To Annualize Payroll (Hanneken)	\$ 0	
2	To Normalize Overtime Pay (Hanneken)	0	
3	To Annualize Postage Expense (Grissum)	88	
4	To Annualize Uncollectibles Expense (Grissum)	(1,459)	
	tive & General S-14	9	3 24,591
	To Annualize Payroll (Hanneken)	\$ (5,318)	
2	To Normalize Overtime Pay (Hanneken)	1,490	

Adjustments To Income Statement

[0]666600000000000000000000000000000000		l'otal	Sewer
Adjmt No	Description	Adjustment Amount	Total Adjustment
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	1,226	
5	To Remove STEP Costs (Hagemeyer)	0	
6	To Adjust the Allocation of Belleville Labs (Cassidy)	0	
7	To Annualize Insurance Other Than Group (Hagemeyer)	293	
8	To Annualize Other Post Employment Benefits (Hagemeyer)	348	
9	To Annualize Tank Painting Expense (Hagemeyer)	0	
10	To Annualize Pension Expense (Hagemeyer)	644	
11	To Annualize Transportation Leases (Hagemeyer)	(1,085)	
12	To Annualize Waste Disposal Expense (Hagemeyer)	0	
13	To Annualize Main Breaks Expense (Hagemeyer)	0	
14	To Normalize Rate Case Expense (Hagemeyer)	0	
15	To Remove Meals, Awards, etc. (Began)	0	
16	To Remove Miscellaneous Expense (Began)	0	
17	To Remove Dues and Donations (Began)	0	
18	To Remove Disallowed Promotion Expense (Began)	0	
19	To Remove Disallowed Advertising Expense (Began)	0	
20	To Remove Disallowed Dues, Donations and Memberships (Began)	0	
21	To Remove Disallowed Lobbying Expense (Began)	0	
22	To Annualize Payroll Tax Expense (Hanneken)	26,993	
23	To Annualize Incentive Compensation Expense (Hanneken)	0	
24	To Adjust Allocated External Affairs Expense (Hanneken)	0	
25	To Adjust Allocated Management Fees Expense (Hanneken)	0	
26	To Adjust Allocated Incentive Compensation Expense (Hanneken)	0	
27	To Reduce Capitalized Cost (Hanneken)	0	
28	To Remove Expense Associated with Penalties (Hagemeyer)	0	
Depreciation		<u> </u>	6,356
1	To annualize depreciation expense at Staff's proposed rates (Began)	21,914	

Adjustments To Income Statement

[60000000000000000]			Total	Sewer
Adjmt No	Description		Adjustment Amount	Total Adjustment
2	To adjust depreciation expense related to contributions in aid of construction (Began)		"	
			(15,558)	
3	To adjust depreciation related to transportation and power operated equipment (Began)			
			0	
Amortizat	ion S-16			S 0
i		\$	0	
Taxes Oth	er Than Income S-17			(2,470)
1	To Annualize Payroll Taxes (Hanneken)	\$	(2,461)	<u> </u>
2	To Adjust Payroll Tax Related to Incentive Compensation (Hanneken)		0	
3	To Remove Payroll Tax Related to Lobbyist (Hanneken)		0	
4	To Adjust Franchise Tax (Began)		0	
5	To Adjust PSC Assessment (Began)		0	
6	To Adjust Property Tax (Began)		(9)	
Current Inc	come Tax S-18			
1	To adjust current income tax expense. (Cassidy)	\$	(39,017)	(39.017)
Deferred In	icome Tax Expense S-19		<u> </u>	51.559
1	To adjust deferred income tax expense. (Cassidy)	\$	51,559	31,339
ITC Amort	ization S-20	888 887 44	.ar	× ×
1		\$	0	0
2			0	
			-	

Income Tax Calculation

	villobbaggatagatagatagatagatagatagatagatagata						101	ar c	se wer		
	Description (A)				Test Year		6.26% Return (C)		6.40% Return		6.54% Return
	Net Operating Income (Acet. Sch. 1)			\$	(116,926)	\$	42,707	\$		\$	
	Add:				· /- /	-	,2,,,	Ψ	43,002	Φ	44,0
	Current Income Tax				(62,743)		36,721		27.216		27.0
	Deferred Income Taxes				(02,745)		50,721		37,316		37,9
	Deferred Income Tax Expense				(21,526)		(21,526)		(21,526)		(21.4
	ITC Amortization				0		(21,320)		(21,520)		(21,5
	Net Income Before Income Tax			\$	(201,195)	\$-	57,903	\$	59,453	\$	61,6
	Addditions to Net Income Before Incom	ле Тах [.]			, , ,		,		55,155	Ψ	V1,
	Book Depreciation			\$	62,704	\$	62,704	\$	62.704	ır.	(2)
	Contributions In Aid of Construction			Ψ	02,704	Ψ	02,704	Þ	62,704	\$	62,
	Non Deductible Reserve Deficiency A	Amortization	n		0		0		0		
	Miscellaneous Non-deductible Expens				169		169		0 169		
	Other (Describe)	•			0		0		169]
	Other (Describe)				0		0		0		
	Total Additions			\$	62,873	<u>s</u> –	62,873	\$	62,873	\$	62,8
	Subtractions to Net Income Before Income	me Tav				-	02,073	0	02,675	Ф	02,0
	Interest Expense	@ 2.71	0/0	\$	18,488	ď	10 400	æ	10.400		
	Tax Straight Line Depreciation	2.71	70	Ф	62,704	\$	18,488	\$	18,488	\$	18,4
	Tax Depreciation in Excess of Straigh	1 Line			(56,073)		62,704		62,704		62,7
	Cost of Removal	Cinc			(30,073)		(56,073)		(56,073)		(56,0
	Other (Describe)				0		0		0		
	Other (Describe)				0		0 0		0		
	Total Subtractions			s —	25,119	_{\$} -	25,119	\$	25,119	\$	25,1
	Net Taxable Income			\$	(163,441)	\$	95,657	\$	97,207	\$	98,7
=	Provision for Federal Income Tax					-				ų,	
	Net Taxable Income			\$	(162.441)	ď	06.655	.	07.007		
	Deduct Missouri Income Tax	@ 100.0		D	(163,441)	\$	95,657	\$		\$	98,7
	Federal Taxable Income	(II) 100.0		s —	(8,521) (154,920)	<u> </u>	4,987	_e -	5,068		5,1
				Ψ	(134,920)	D	90,670	\$	92,139	\$	93,6
	Federal Income Tax	@ 35.00)%	\$	(54,222)	\$	31,735	\$	32,249	\$	32,7
	Provision for Missouri Income Tax										
	Net Taxable Income		:	\$	(163,441)	¢	95,657	\$	97,207	\$	09.7
	Deduct Federal Income Tax	@ 50.00		-	(27,111)	Ψ	15,867	Ð	16,124	Û	98,7
	Missouri Taxable Income	<u> </u>		ş —-	(136,330)	s —	79,790	\$-		s -	16,3 82,3
	Missouri Income Tax	@ 6.25%		\$	(8,521)		4,987	\$		ъ \$	5,1
,	Summary of Provision For Income Tax	-			· ·/	-	1,920,	¥	2,000	w	7,1
•	Federal Income Tax		4	r	(E 4 000)	rt.		•		_	
	State Income Tax			\$	(54,222)	\$	31,735	\$		\$	32,7
	HOOMO IN				(8,521)		4,987		5,068		5,1

BRUNSWICK

Revenue Requirement

Brunswick

Line	(A)			8.60% Equity Return		9.10% Equity Return		9,60% Equity Return
1	Net Original Cost Rate Base	(From Accounting Schedule 2)	\$	1,556,348	\$	1,556,348	\$	1,556,348
2	Rate of Return			6.26%	_	6.40%		6.54%
3	Net Operating Income Requirement		\$	97,427	\$	99,606	 \$	101,785
4	Net Operating Income Available	(From Accounting Schedule 9)		(235,879)	_	(235,879)	,	(235,879)
5	Additional Net Operating Income Requ	irement	\$	333,306	\$	335,485	\$	337,664
6	Income Tax Requirement:	(From Accounting Schedule 11)						
7	Required Current Income Tax		\$	48,405	\$	49,762	\$	51,120
8	Test Year Current Income Tax		_	(159,271)		(159,271)	_	(159,271)
9	Additional Current Income Tax Requ	irement	\$	207,676	\$	209,033	\$	210,391
10	Additional Gross Revenue Requiremen	t Before Allowances	\$	540,982	\$	544,519	\$	548,055
11	Allowance for True-up		\$	4,597	\$	4,597	\$	4,597
12	Additional Gross Revenue Requ	irement	S	545,579	\$	549,116	S	552,652
13	Adjusted Revenue at Current Rates	(From Accounting Schedule 9)	\$	133,872	\$	133,872	\$	133,872
14	Total Gross Revenue Requirement		\$	679,451	\$	682,988	\$	686,524

Rate Base

D	•	٠
Brunsv	U10	м

			333 F7	200000000000000000000000000000000000000		Dimiswick		
Line		Description (A)		Direct Assigned		Corporate Distribution (C)		Total (D)
1	Plant in Service	(From Accounting Schedule 3)	\$	2,480,794	\$	55,189	\$	2,535,983
2	Less:							
3	Accumulated Depreciation Res	(G SELIOSOIC S)		664,349		17,243		0 681,592
4	Accumulated Amortization Re	serve				0		0
5	Net Plant in Service		\$	1,816,445	\$	37,946	\$	1,854,391
6	Add:							, , ,
7	Cash Working Capital	(From Accounting Schedule 8)	\$	11,831	\$		\$	11,831
8	Materials and Supplies			4,574		12	•	4,586
9	Prepayments					3,784		3,784
10	Deferred OPEB Asset					22,991		22,991
11	Other					0		0
12	Other					0		0
13	Other					0		0
14	Total Additions to Net Plant	in Service	\$	16,405	\$	26,787	\$	43,192
15	Deduct:							
16	Interest Offset	(From Accounting Schedule 8)	\$	8,330	\$		\$	8,330
17	Federal Income Tax Offset	(From Accounting Schedule 8)		25	•		Ü	25
18	State Income Tax Offset	(From Accounting Schedule 8)		399				399
19	Contributions In Aid of Constru	action:		144,261		0		144,261
20	Customer Advances			155		(0)		155
21	Customer Deposits					o		0
22	Pre-71 ITC					0		0
23	Deferred Income Taxes					133,012		133,012
24	Accrued Pension Liability					55,053		55,053
25	Other					0		0
26	Other					0		0
27	Other					0		0
28	Total Deductions to Net Plant	in Service	\$	153,170	\$	188,065	\$	341,235
29	Total Rate Base		s	1,679,680	\$	(123,332)	s	1,556,348

Plant In Service

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	200000000000000000000000000000000000000						Brunswie	٠ĸ			
	A/C			Balance		Adjustme	ents		Corporate		As Adjusted
	No	Plant Title		12/31/2006		Amount	No.		Distribution		(C)+(D)+(F)
Line	(A)	(B)		(C)		(D)	(E)	l	(F)		(G)
											, ,
1		Intangible									
2	301	Organization	\$		\$	0	P-1	\$	1,001	\$	1,001
3	302	Franchise & Consents		1,092		0	P-2	•	0	Ψ	1,092
4	303	Miscellaneous Intangible		5,710		o o	P-3		1,567		
5		Total Intangible	\$	6,802	Q		1-3	ď.			7,277
_			Ψ	0,802	4:	0		\$	2,569	\$	9,371
6		Source of Supply									
7	310	Land & Land Rights	\$	11,981	\$	0	P-4	\$	0	\$	11,981
8	311	Structures & Improvements		23,993		0	P-5		0		23,993
9	312	Collecting & Impounding Res				0	P-6		0		0
10	313	Lake, River & Other Intakes				0	P-7		0		0
11	314	Wells & Springs		194,932		0	P-8		0		194,932
12	315	Infiltration Galleries & Tunnels		1,804		0	P-9		0		1,804
13	316	Supply Mains		80,682		0	P-9		0		
14	316	Supply Mains-North Plant		55,002		0	P-10				80,682
15	316	Supply Mains-Central Plant							0		0
16	316	Supply Mains-South Plant				0	P-11		0		0
17	316					0	P-12		0		0
18		Supply Mains-Meramec Plant				0	P-13		0		0
	317	Other Source of Supply Plant	-			0	P-14	_	0		0
19		Total Source of Supply	\$	313,392	\$	0		\$	0	\$	313,392
20		Pumping									
21	320	Land & Land Rights	\$		\$	0	P-15	S	0	\$	0
22	321	S & I-Plant		57,331		0	P-16	Ç	0	d)	57,331
23	321.1	S & I-Pumps (STL)		,		0	P-17		0		
24	321.2	S & I-Boosters				0	P-18				0
25	322	Boiler Equipment							0		0
26	323	Other Power Prod. Equip.		1 100		0	P-19		0		0
27	324			1,498		0	P-20		0		1,498
28	325.1	Steam Pumping Equipment				0	P-21		0		0
		Electric Pumping Equipment		100,165		0	P-22		0		100,165
29	325.2	Pumping Equipment-Pre '46				0	P-23		0		0
30	325.3	Pumping Equipment-Post '46				0	P-24		0		0
31	325	Pumping Equipment-Booster				0	P-25		0		0
32	326	Diesel Pumping Equipment				0	P-26		0		0
33	326	Dsl Pump Equip-Stratman				0	P-27		0		0
34	326	Dsl Pump Equip-Central Plant				0	P-28		0		0
35	327	Pump Equip Hydraulic				0	P-29		0		0
36	328	Other Pumping Equipment		19,582		0	P-30		0		19,582
37			\$		\$	0	1 -50	s -		s -	178,576
38			v	175,570	Ψ	v		D	U	Э	178,376
	220	Water Treatment Plant									
39 40	330		\$		\$	0	P-31	\$	0	\$	1,468
40	331	Structures & Improvements		273,867		0	P-32		0		273,867
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		193,914		0	P-38		0		193,914
47	332	WT Equip-North Plant		•		0	P-39		0		0
						9	/		V		v

Plant In Service

Brunswick

Line	A/C No.	Plant Title		Balance 12/31/2006 (C)		Adjustme Amount	No.	Corpo Distrib			As Adjusted (C)+(D)+(r)
48	332	WT Equip-Central 1 & 2		(0)				(F)			(G)
49	332	WT Equip-Central 3				0	P-40		0		0
50	332	WT Equip-South Plant				0	P-41		0		0
51	332	WT Equip-Meramac				0	P-42		0		0
52	332	Other P/E Hand Equipment				0	P-43		0		0
53	332.4	Equipment Filter Media		73,777		0	P-44		0		0
54		Total Water Treatment Plant	\$		\$	0	P-45		0	·	73,777
55		Transmission & Distribution	Ψ	545,020	Ф	U		\$	0	8	543,026
56	340	Land & Land Rights	\$	591	\$	0	7) 46	•		_	
57	341	Structures & Improvements	T)	26,302	Þ	0	P-46	\$	0	\$	591
58	341.63	S & I-Spec Cross		20,302		0	P-47		0		26,302
59	342	Distr. Res. & Standpipes		52,904		0	P-48		0		0
60	342	Rsvr & Standpipe-Elev		23,775		0	P-49		0		52,904
61	342	Rsvr & Standpipe-Ground		25,175		0	P-50		0		23,775
62	343	T & D Mains (Not Classified)		272,057		0	P-51 P-52		0		0
63	343.1	T & D Mains - 4" & Less		57,171		0	P-52 P-53		0		272,057
64	343.1	T & D Mains AC 4 (STL)		57,171		0	r-53 P-54		0		57,171
65	343.1	T & D Mains Galv 1 (STL)				0	P-55		0		0
66	343.2	T & D Mains - 6" to 8"		249,384		0	P-56		0		0
67	343.2	CI-10" & Smaller-1900-1928		240,504		0	P-57		0		249,384
68	343.2	CI-10" & Smaller 1929-1956				0	P-58		0		0
69	343.2	CI-10" & Smaller-1957-1993				0	P-59		0		0
70	343.2	T & D Mains - DI 6-8 (STL)				0	P-60		0		0
71	343.2	T & D Mains - DI 6-10" (TN)				0	P-61		0		0
72	343.2	T & D Mains - PL 6-8" (STL)				0	P-62		0		0
73	343.3	T & D Mains - 10" to 16"				0	P-63		0		0
74	343.3	T & D Mains - 18" & Greater				0	P-64		0		0
75	343.3	CI-12" (STL)				0	P-65		0		0
76	343.3	CI-16" (STL)				0	P-66		0		0
77	343.3	T & D Mains - Dl 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		188,793		0	P-71		0		188,793
83	346,1	Meters-Bronze Case		26,875		0	P-72		0		26,875
84	346.2	Meters-Plastic Case				0	P-73		0		0
85	346.3	Meters-Other		14,149		0	P-74		0		14,149
86	346.3	Meters-Remote (ARB's)				0	P-75		0		0
87	347.1	Meter Install		95,879		0	P-76		0		95,879
88	347.2	Meter Install-Other				0	P-77		0		0
89	348	Hydrants		81,097		0	P-78		0		81,097
90	349	Other T&D Plant	_		_	00	P-79		0		0
91		Total Transmission & Distribution	\$	1,088,977	\$	0	Š	\$	0	\$	1,088,977

Plant In Service

Brunswick

Line	A/C No.	Plant Title (B)	!	Balance 12/31/2006 (C)			Adjustme Amount (D)	No. (E)		Corporate Distribution (F)	į	As Adjusted (C)+(D)+(F) (G)
92		Sewer Plant										
93	351	Structures & Improvements	\$		5	\$	0	P-80	\$	0	\$	0
94	352.1	Collection Sewers Forced					0	P-81	•	0	4-	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	\$	ş —	0		\$	0	\$	0
104		General Plant										
105	389	Land & Land Rights	\$		Ş	ŝ	0	P-90	\$	0	\$	0
106	390	S&I-Store, Shop & Garage		500			0	P-91		0		500
107	390.1	S & I-Offices		4,270			0	P-92		0		4,270
108	390.1	S & I-Leasehold					0	P-93		0		0
109	390.1	S & I-Leasehold - SCADA					0	P-94		0		0
110	390.3	S&I-Mise		17,568			0	P-95		0		17,568
111	391	Office Furniture and Equipment		2,075			0	P-96		4,162		6,237
112	391.2	Computers & Peripheral Equipment		750			0	P-97		12,759		13,509
113	391.25	Computer Software					0	P-98		33,563		33,563
114	391.26	Computer Software Personal					0	P-99		651		651
115	391.3	Data Handling Equipment		47,111			0	P-100		0		47,111
116	391.3	Other Office Equipment		3,048			0	P-101		78		3,126
117	392.11	Trans Equipment-Lt Duty Trucks		34,091			0	P-102		224		34,315
118	392.12	Trans Equipment-Hvy Duty Trucks					0	P-103		0		0
119	392.2	Trans Equipment-Autos					0	P-104		827		827
120	392.3	Trans Equipment Other					0	P-105		0		0
121	393	Stores Equipment		16,014			0	P-106		0		16,014
122	394	Tools, Shop & Garage Equipment		32,945			0	P-107		91		33,036
123	394	Tools, Shop & Garage Equip Other					0	P-108		0		0
124	395	Laboratory Equipment		25,810			0	P-109		0		25,810
125	395	Laboratory Equipment Other					0	P-110		0		0
126	396	Power Operated Equipment					0	P-111		0		0
127	397	Comm Equipment-Non-Tele					0	P-112		12		12
128	397.2	Comm Equipment-Tele					0	P-113		193		193
129	398	Miscellaneous		141,291			0	P-114		60		141,351
130	399	Other Tangible Property		24,548			0	P-115		0		24,548
131		Total General Plant	\$	350,021	\$		0		\$		\$	402,642
132	Total Pla	nt In Service	\$	2,480,794	S		Û		S	55,189	\$	2,535,983

Accounting Schedule 4
Sponsor: Began

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

Adjustments To Plant In Service

Brunswick

NO ADJUSTMENTS

Depreciation Reserve

			De	preciation Rese	erve	e					
							Brunswic	k			
	A/C			Balance		Adjustme		1			
	No.	Plant Title		12/31/2006		Amount	No.		Corporate Distribution		As Adjusted
Line	(A)	(B)	555,5050 E	(C)	l i	(D)	(E)	-	(F)		(C)+(D)+(F) (G)
1		Intangible									
2	301	Organization	\$		\$	0	75.4	•		_	
3	302	Franchise & Consents	ψ		Φ	0	R-1	\$	0	\$	0
4	303	Miscellaneous Intangible					R-2		0		0
5		Total Intangible	\$	0	\$	0	R-3	٠.	1,881	_	1,881
		·	47	U	Φ	U		\$	1,881	\$	1,881
6	210	Source of Supply	_								
7	310	Land & Land Rights	\$		\$	0	R-4	\$	0	\$	0
8	311	Structures & Improvements		2,883		0	R-5		0		2,883
9 10	312	Collecting & Impounding Res				0	R-6		0		0
	313	Lake, River & Other Intakes				0	R-7		0		0
11	314	Wells & Springs		61,115		0	R-8		0		61,115
12	315	Infiltration Galleries & Tunnels				0	R-9		0		0
13	316	Supply Mains		30,332		0	R-9		0		30,332
14	316	Supply Mains-North Plant				0	R-10		0		0
15	316	Supply Mains-Central Plant				0	R-11		0		0
16	316	Supply Mains-South Plant				0	R-12		0		0
17	316	Supply Mains-Meramec Plant				0	R-13		0		0
18	317	Other Source of Supply Plant	_		_	0	R-14		0		0
19		Total Source of Supply	\$	94,330	\$	0		\$	0	\$	94,330
20		Pumping									
21	320	Land & Land Rights	\$		\$	0	R-15	\$	0	\$	0
22	321	S & I-Plant		4,649		0	R-16		0		4,649
23	321.1	S & I-Pumps (STL)				0	R-17		0		0
24	321.2	S & I-Boosters				0	R-18		0		0
25	322	Boiler Equipment				0	R-19		0		0
26	323	Other Power Prod. Equip.		784		0	R-20		0		784
27	324	Steam Pumping Equipment				0	R-21		0		0
28	325.1	Electric Pumping Equipment		32,409		0	R-22		0		32,409
29	325.2	Pumping Equipment-Pre '46		,		0	R-23		0		0
30	325.3	Pumping Equipment-Post '46				0	R-24		0		Ő
31	325	Pumping Equipment-Booster				0	R-25		ő		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				ő	R-29		0		0
36	328	Other Pumping Equipment		324		Ö	R-30		0		324
37		Total Pumping	\$	38,166	s ⁻	0		<u>s</u> –		_{\$} -	38,166
38		Water Treatment Plant		,	-	v		α.	v	4,	50,700
39	330	Land & Land Rights	\$		e	0	D 21	m		•	
40	331	Structures & Improvements	Ð.	122 017	\$	0		\$		\$	0
41	331	S & I - North Plant		123,917		0	R-32		0		123,917
42	331	S & I-Central 1 & 2				0	R-33		0		0
43	331	S & I-Central 3				0	R-34		0		0
44	331	S & I-South Plant				0	R-35		0		0
45	331	S & I-Meramac				0	R-36		0		0
46	332	WT Equip Non-Media		02 707		0	R-37		0		0
47	332	WT Equip-North Plant		93,696		0	R-38		0		93,696

47 332

WT Equip-North Plant

0

R-39

Depreciation Reserve

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	A/C			Balance		Adjustm	ents		Corporate	ĺ	As Adjusted
	No.	Plant Title		12/31/2006		Amount	No.		Distribution	ļ	(C)+(D)+(F)
Line	(A)	(B)		(C)		(D)	(E)	•	(F)	٠	(G)
48	332	WT Equip-Central 1 & 2				0	R-40		0		0
49	332	WT Equip-Central 3				0	R-41		0		0
50	332	WT Equip-South Plant				0	R-42		0		0
51	332	WT Equip-Meramac				0	R-43		0		0
52	332	Other P/E Hand Equipment				0	R-44		0		0
53	332.4	Equipment Filter Media				0	R-45		0		0
54		Total Water Treatment Plant	\$	217,613	\$	0		\$	0	\$	217,613
55		Transmission & Distribution		·				•		•	211,012
56	340	Land & Land Rights	\$		\$	0	R-46	\$	0	8	0
57	341	Structures & Improvements	•	3,575	•	0	R-47	4,	0	v	3,575
58	341.63	S & I-Spec Cross		-,		0	R-48		0		0,575
59	342	Distr. Res. & Standpipes		17,820		0	R-49		0		17,820
60	342	Rsvr & Standpipe-Elev		1,517		0	R-50		0		
61	342	Rsvr & Standpipe-Ground		1,51,		0	R-51		0		1,517 0
62	343	T & D Mains (Not Classified)		143,846		0	R-52		0		
63	343.1	T & D Mains - 4" & Less		1,923		0	R-53		0		143,846
64	343.1	T & D Mains AC 4 (STL)		1,723		0	R-54				1,923
65	343.1	T & D Mains Galv 1 (STL)				0	R-55		0		0
66	343.2	T & D Mains - 6" to 8"		4,255			R-56		0		0
67	343.2	CI-10" & Smaller-1900-1928		4,233		0			0		4,255
68	343.2	CI-10" & Smaller 1929-1956				0	R-57		0		0
69	343.2	CI-10" & Smaller-1957-1993				0	R-58		0		0
70	343.2	T & D Mains - DI 6-8 (STL)				0	R-59		0		0
71	343.2	• •				0	R-60		0		0
72	343.2	T & D Mains - DI 6-10" (TN)				0	R-61		0		0
73		T & D Mains - PL 6-8" (STL)				0	R-62		0		0
73 74	343.3	T & D Mains - 10" to 16"				0	R-63		0		0
	343.3	T & D Mains - 18" & Greater				0	R-64		0		0
75 76	343.3	CI-12" (STL)				0	R-65		0		0
76	343.3	CI-16" (STL)				0	R-66		0		0
77	343.3	T & D Mains - DI 12 (STL)				0	R-66		0		0
78	343.3	T & D Mains - DI 16 & Greater (STL)				0	R-67		0		0
79	343.3	T & D Mains - LJ 20 (STL)				0	R-68		0		0
80	343.3	T & D Mains - PL 12 (STL)				0	R-69		0		0
81	344	Fire Mains				0	R-70		0		0
82	345	Services		16,763		0	R-71		0		16,763
83	346.1	Meters-Bronze Case		2,354		0	R-72		0		2,354
84	346.2	Meters-Plastic Case				0	R-73		0		0
85	346.3	Meters-Other		15,544		0	R-74		0		15,544
86	346.3	Meters-Remote (ARB's)				0	R-75		0		0
87	347.1	Meter Install		5,177		0	R-76		0		5,177
88	347.2	Meter Install-Other		_		0	R-77		0		0
89	348	Hydrants		30,516		0	R-78		0		30,516
90	349	Other T&D Plant				0	R-79	_	0		0
91		Total Transmission & Distribution	\$	243,290	\$	0		\$	0	\$	243,290

Depreciation Reserve

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				000000	,		Brunswi	CK			
	A/C			Balance		Adjustme	ents		Corporate		As Adjusted
	No.	Plant Title		12/31/2006		Amount	No.		Distribution		(C)+(D)+(F)
Line	(A)	(B)		(C)		(D)	(E)	•	(F)		(G)
									. ,		(3)
92		Sewer Plant									
93	351.0	Structures & Improvements	\$		\$	0	R-80	\$	0	r	0
94	352.1	Collection Sewers Forced			4	0	R-81	Φ	0	\$	0
95	352.2	Collecting Mains				0	R-81		0		0
96	352.2	Collecting Mains Other				0	R-82		0		0
97	353.0	Service to Customers				0	R-83		0		0
98	363.0	Electric Pumping Equipment				0			0		0
99	370.1	Land & Land Rights				0	R-85		0		0
100	372	T&D Equipment					R-86		0		0
101	372.0	T&D Equipment Influent Lift				0	R-87		0		0
102	374	Outfall Sewer Lines				0	R-88		0		0
103		Total Sewer Plant	\$		•	0	R-89	_	0		0
			Ф	0	\$	0		\$	0	\$	0
104		General Plant									
105	389	Land & Land Rights	\$		\$	0	R-90	\$	0	\$	0
106	390	S&I-Store, Shop & Garage		27		0	R-91		0		27
107	390.1	S & I-Offices		704		0	R-92		(887)		(183)
108	390.1	S & I-Leasehold				0	R-93		0		0
109	390.1	S & I-Leasehold - SCADA				0	R-94		0		0
110	390.3	S&I-Misc				. 0	R-95		0		0
111	391	Office Furniture and Equipment		(89)		0	R-96		(122)		*
112	391.2	Computers & Peripheral Equipment		6		0	R-97		662		(211) 668
113	391.25	Computer Software				0	R-98		14,318		
114	391.26	Computer Software Personal				0	R-99		139		14,318
115	391.3	Data Handling Equipment		4,880		Ö	R-100				139
116	391.3	Other Office Equipment		676		0			0		4,880
117	392.11	Trans Equipment-Lt Duty Trucks		17,130			R-101		49		725
118	392.12	Trans Equipment-Hvy Duty Trucks		17,130		0	R-102		343		17,473
119	392.2	Trans Equipment-Autos				0	R-103		0		0
120	392.3	Trans Equipment Other		10.404		0	R-104		673		673
121	393	Stores Equipment		12,484		0	R-105		0		12,484
122	394	Tools, Shop & Garage Equipment		1,022		0	R-106		0		1,022
123	394	Tools Shop & Carage Equipment		9,290		0	R-107		29		9,319
124	395	Tools, Shop & Garage Equip Other				0	R-108		0		0
125	395	Laboratory Equipment		2,830		0	R-109		0		2,830
126		Laboratory Equipment Other				0	R-110		0		0
	396	Power Operated Equipment				0	R-111		0		0
127	397	Comm Equipment-Non-Tele		(2,120)		0	R-112		63		(2,057)
128	397.2	Comm Equipment-Tele		3,051		0	R-113		78		3,129
129	398	Miscellaneous		17,225		0	R-114		17		17,242
130	399	Other Tangible Property	****	4,188	_	0	R-115		0		4,188
131		Total General Plant	\$	71,304	\$	0		s ⁻	15,362	s –	86,666
132		Not Classified	\$	(354)	\$	0	R-116	2	0		
				(551)		· · · · · · · · · · · · · · · · · · ·	NOTED	Ψ	· · · · · · · · · · · · · · · · · · ·		(354)
133	Total Dep	reciation Reserve	\$	664,349	ς .	0		\$	17,243		681,592
				.,,,,,		•		<u>*</u>	11,443		001,372

Accounting Schedule 6 Sponsor: Began

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

Adjustments To Reserve

Brunswick

NO ADJUSTMENTS

Depreciation Ex

			Depreciation	ı Expense				
					Y)			
	[:::::::::::::::::::::::::::::::::::::				Brunswick		-	
	A/C		District		District	Corporate		
	No.	Plant Title	Specific Plant		Specific	Depreciation		Total District
Line	(A)	(B)	(Accept Sch 3)	Rafe (D)	Depreciation (E)	Distribution (F)		Depreciation (G)
			.,,	(,,	(2)	(1)		(G)
1		Intangible						
2	301	Organization	\$ (\$ 0	\$ 0	\$	0
3	302	Franchise & Consents	1,093		0	0		0
4	303	Miscellaneous Intangible	5,710		0	0		0
5		Total Intangible	\$ 6,802	!	\$ 0	\$ 0	\$	0
6		Source of Supply	_					
7	310	Land & Land Rights	\$ 11,981			\$ 0	\$	0
8	311	Structures & Improvements	23,993		588	0		588
9	312	Collecting & Impounding Res	(0	0		0
10 11	313 314	Lake, River & Other Intakes Wells & Springs	104.023		0	0		0
12	315	Infiltration Galleries & Tunnels	194,932 1,804		3,255	0		3,255
13	316	Supply Mains	80,682		30 1,291	0		30
14	316	Supply Mains-North Plant	00,00		0	0		1,291 0
15	316	Supply Mains-Central Plant	(0	0		0
16	316	Supply Mains-South Plant	(0	0		0
17	316	Supply Mains-Meramec Plant			0	Ů.		0
18	317	Other Source of Supply Plant	(0	0		ő
19		Total Source of Supply	\$ 313,392		\$ 5,164	\$ 0	\$	5,164
20		Pumping						
21	320	Land & Land Rights	\$	0.00%	\$ 0	\$ 0	\$	0
22	321	S & I-Plant	57,331		992	0	•	992
23	321.1	S & I-Pumps (STL)	, (0	0		0
24	321.2	S & 1-Boosters	(1.73%	0	0		0
25	322	Boiler Equipment	(2.00%	0	0		0
26	323	Other Power Prod. Equip.	1,498	2.00%	30	0		30
27	324	Steam Pumping Equipment	(0	0		0
28	325.1	Electric Pumping Equipment	100,165		2,444	0		2,444
29	325.2	Pumping Equipment-Pre 46	()		0	0		0
30	325,3	Pumping Equipment-Post '46	Ç		0	0		0
31	325	Pumping Equipment-Booster	Û		0	0		0
32 33	326 326	Diesel Pumping Equipment	0		0	0		0
34	326	Dsl Pump Equip-Stratman	0		0	0		0
35	327	Dsl Pump Equip-Central Plant Pump Equip Hydraulic	0		0	0		0
36	328	Other Pumping Equipment	19,582					
37	720	Total Pumping	\$ 178,576		\$ 3,944	\$ 0	· §	3,944
38		Water Treatment Plant	1,0,5,0		Ψ 2,244	J 0	Ф	2,244
39	330	Land & Land Rights	\$ 1,468	0.0007	Φ 0	•	e	
40	331	Structures & Improvements	273,867		\$ 0 4,464	\$ 0 0	\$	0
41	331	S & I - North Plant	273,807		4,404	0		4,464 0
42	331	S & I-Central 1 & 2	Ö		0	0		0
43	331	S & I-Central 3	Ő		0	0		0
44	331	S & I-South Plant	0		0	0		0
45	331	S & I-Meramac	0		0	0		0
46	332	WT Equip Non-Media	193,914		5,391	0		5,391
47	332	WT Equip-North Plant	C		0	0		0
48	332	WT Equip-Central 1 & 2	0	2.78%	0	0		0
49	332	WT Equip-Central 3	O		0	0		0
50	332	WT Equip-South Plant	0		0	0		0
51	332	WT Equip-Meramac	0		0	0		0
52 53	332 332.4	Other P/E Hand Equipment	73.777		0	0		0
53 54	234.4	Equipment Filter Media Total Water Treatment Plant	73,777 \$ 543,026	2.78%	2,051	0	٠,	2,051

73,777 543,026

11,906 \$

Total Water Treatment Plant

54

11,906

Depreciation Expense

						Brunswick				
Line	A/C No.	Plant Title (B)	300000000000000000000000000000000000000	District Specific Plant (Arog Sch 3)	Depreciation Rate	District Specific Depreciation (E)	Management of the second	Corporate Depreciation Distribution (F)		Total District Depreciation
55		Transmission & Distribution								
56	340	Land & Land Rights	S	501	0.004	•		_		
57	341	Structures & Improvements	Ð	591 26,302	0.00%		5	-	\$	0
58	341.63	S & I-Spec Cross		20,302	2.67%	702		0		702
59	342	Distr. Res. & Standpipes		52,904	0.00 % 2.25 %	0		0		0
60	342	Rsvr & Standpipe-Elev		23,775	2.25%	1,190		0		1,190
61	342	Rsvr & Standpipe-Ground		25,775	2.25%	535 0		0		535
62	343	T & D Mains (Not Classified)		272,057	1,50%	4,081		0		0
63	343.1	T & D Mains - 4" & Less		57,171	1.50%	4,081 858		0 0		4,081
64	343.1	T & D Mains AC 4 (STL)		0	1.50%	0.00		0		858
65	343.1	T & D Mains Galv 1 (STL)		0	1.50%	0		0		0
66	343.2	T & D Mains - 6" to 8"		249,384	1.50%	3,741		0		0
67	343.2	CI-10" & Smaller-1900-1928		0	1.50%	0,743		0		3,741 0
68	343.2	CI-10" & Smaller 1929-1956		0	1.50%	o o		0		0
69	343.2	Cl-10" & Smaller-1957-1993		0	1.50%	0		0		0
70	343.2	T & D Mains - DI 6-8 (STL)		0	1.50%	0		0		0
71	343.2	T & D Mains - DI 6-10" (TN)		0	1.50%	0		0		0
72	343.2	T & D Mains - PL 6-8" (STL)		0	1.50%	0		0		0
73	343.3	T & D Mains - 10" to 16"		0	1.50%	0		0		0
74	343.3	T & D Mains - 18" & Greater		0	1.50%	0		ő		0
7 <u>5</u>	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		188,793	3.08%	5,815		0		5,815
83	346.1	Meters-Bronze Case		26,875	2.43%	653		0		653
84	346.2	Meters-Plastic Case		0	2.43%	0		0		0
85 86	346.3	Meters-Other		14,149	2.43%	344		0		344
87	346.3	Meters-Remote (ARB's)		0	2.43%	0		0		0
88	347.1 347.2	Meter Install		95,879	2.43%	2,330		0		2,330
89	347.2	Meter Install-Other		0	2.43%	0		0		0
90	349	Hydrants Other T&D Plant		81,097	1.92%	1,557		0		1,557
91	J 47	Total Transmission & Distribution		0	2.00%	0		0	_	0
			\$	1,088,977	5	21,805	\$	0	\$	21,805
92	261.0	Sewer Plant								
93	351.0	Structures & Improvements	\$	0	0.00% \$	0	\$	0 :	\$	0
94 06	352.1 352.2	Collection Sewers Forced		0	0.00%	0		0		0
95 06	352.2 352.2	Collecting Mains		0	0.00%	0		0		0
96 97	353.0	Collecting Mains Other		0	0.00%	0		0		0
98	363.0	Service to Customers		0	0.00%	0		0		0
99	370.1	Electric Pumping Equipment		0	0.00%	0		0		0
100	370.1	Land & Land Rights T&D Equipment		0	0.00%	0		0		0
100	372.0	T&D Equipment T&D Equipment Influent Lift		0	0.00%	0		0		0
102	374	Outfall Sewer Lines		0	0.00%	0		0		0
103	+ (T	Total Sewer Plant	s -	0	0.00%	0		0	_	0
			Þ	U	\$	0	\$	0 3	5	0
104	389	General Plant	_							
105 106	390	Land & Land Rights	\$	0	0.00% \$	· · · · · · · · · · · · · · · · · · ·	\$	0 \$	5	0
107	390.1	S&I-Store, Shop & Garage S & I-Offices		500	2.40%	12		0		12
	390.1	S & I-Leasehold		4,270	2.40%	102		0		102
				0	5.00%	0		0		0

Depreciation Expense

District

ion	District Specific Depreciation	Corporate Depreciation Distribution	Total District Depreciation
	(E)	(F)	(G)
00%	0	0	0
40%	422	0	422
00%	83	166	249
29%	107	1,823	1,930
29%	0	4,796	4,796
29%	0	93	93
57%	3,142	0	3,142
57%	203	5	209

Line	No.	Plant Title (B)	Specific Plant (Acctg Sch.3)	Depreciation Rate	Specific Depreciation (E)	Depreciation Distribution (F)	Total District Depreciation (G)
109	390.1	S & I-Leasehold - SCADA	0	5.00%	0	0	0
110	390.3	S&I-Misc	17,568	2.40%	422	0	0 422
111	391	Office Furniture and Equipment	2,075	4.00%	83	166	249
112	391.2	Computers & Peripheral Equipment	750	14.29%	107	1,823	1,930
113	391.25	Computer Software	0	14.29%	0	4,796	4,796
114	391.26	Computer Software Personal	0	14.29%	0	93	93
115	391.3	Data Handling Equipment	47,111	6.67%	3,142	0	3,142
116	391.3	Other Office Equipment	3,048	6,67%	203	5	209
117	392.11	Trans Equipment-Lt Duty Trucks	34,091	0.00%	0	0	209
118	392.12	Trans Equipment-Hvy Duty Trucks	0	8.33%	ő	0	0
119	392.2	Trans Equipment-Autos	0	0.00%	0	0	0
120	392.3	Trans Equipment Other	0	0.00%	0	0	0
121	393	Stores Equipment	16,014	2.86%	458	0	458
122	394	Tools, Shop & Garage Equipment	32,945	5.00%	1,647	5	1,652
123	394	Tools, Shop & Garage Equip Other	0	5.00%	0	0	1,032
124	395	Laboratory Equipment	25,810	4.00%	1,032	0	1,032
125	395	Laboratory Equipment Other	0	4.00%	0	0	1,032
126	396	Power Operated Equipment	0	6.82%	0	0	0
127	397	Comm Equipment-Non-Tele	0	5.00%	0	1	· · · · · · · · · · · · · · · · · · ·
128	397.2	Comm Equipment-Tele	0	6.67%	0	13	13
129	398	Miscellaneous	141,291	5.00%	7,065	3	7,068
130	399	Other Tangible Property	24,548	5.00%	1,227	0	
131		Total General Plant	\$ 350,021	S		\$ 6,905	1,227 22,407
132	Total De	preciation Expense	S 2,480,794		58,321	\$ 6,905 3	65,226

Cash Working Capital

	Description		Adjusted Test Year Expenses	Revenue Lag	Expense Lag	Net CWC Lag	Factor		Cash Working Capital Requirement (108(F))
Line	(A)	Ī	(B)	(C)	(D)	(E)	(F)		(G)
1	Operation & Maintenance Expense								
2	Base Payroll	\$	63,398	36.78	13.00	23.78	0.0652	\$	4,134
3	Payroll Withholdings:								
4	FICA - Employee Portion		8,616	36.78	16.19	20.59	0.0564		486
5	Federal Income Taxes Withheld		20,792	36.78	16.19	20.59	0.0564		1,173
6	State Income Taxes Withheld		6,748	36.78	18.19	18.59	0.0509		343
7	401(k)		12,086	36.78	38.82	(2.04)	(0.0056)		(68)
8	EIP		935	36.78	38.82	(2.04)	(0.0056)		(5)
9	Fuel & Power		8,072	36.78	37.20	(0.42)	(0.0012)		(10)
10	Chemicals		4,422	36.78	36.78	0.00	0.0000		0
11	Materials and Supplies		4,673	36.78	36.78	0.00	0.0000		0
12	Purchased Water		0	36.78	42.45	(5.67)	(0.0155)		0
13	Management Fees		145,733	36.78	21.41	15.37	0.0421		6,135
14	Group Insurance		31,591	36.78	(7.50)	44.28	0.1213		3,832
15	OPEB's		5,657	36.78	3.41	33.37	0.0914		517
16	Pensions		16,999	36.78	17.58	19.20	0.0526		894
17	EIP - Employer Match		(222)	36.78	38.82	(2.04)	(0.0056)		1
18	401(k) - Employer Match		4,151	36.78	38.82	(2.04)	(0.0056)		(23)
19	Insurance Other Than Group		21,207	36.78	42.44	(5.66)	(0.0155)		(329)
20	Uncollectible Accounts		2,234	36.78	36.78	0.00	0.0000		0
21	Rents		2,353	36.78	(9.96)	46.74	0.1281		301
22	Cash Vouchers	_	88,975	36.78	21.41	15.37	0.0421		3,746
23	Total Operation & Maintenance Expense	\$	448,417					\$	21,127
24	Taxes Other Than Income								
25	FICA - Employer Portion	\$	8,616	36.78	16.19	20.59	0.0564	\$	486
26	Federal Unemployment		115	36.78	76.38	(39.60)	(0.1085)		(12)
27	State Unemployment		296	36.78	76.38	(39.60)	(0.1085)		(32)
28	Property Taxes		21,408	36.78	182.50	(145.72)	(0.3992)		(8,546)
29	Franchise Tax		566	36.78	(77.50)	114.28	0.3131		177
30	PSC Assessment	_	887	36.78	(31.63)	68.41	0.1874		166
31	Total Taxes Other Than Income	\$	31,887					\$	(7,761)
32	Other Expenses								
33	Gross Receipts Tax		6,801	20.35	47.37	(27.02)	(0.0740)		(503)
34	Sales Tax		784	0.00	8.12	(8.12)	(0.0222)		(17)
35	Missouri Primacy Fees		1,660	20.35	243.50	(223.15)	(0.6114)		(1,015)
36	Total Other Expenses	\$	9,246			, ,	. ,	\$	(1,535)
37	Cash Working Capital Before Income Tax and Interest Offsets							S	11,831
38	Interest Expense	\$	42,177	36.78	108.85	(72.07)	(0.1975)	\$	(8,330)
39	Federal Income Tax	\$	41,831	36.78	37.00	(0.22)	(0.0006)	\$	(25)
40	State Income Tax	\$	6,574	36.78	58.95	(22.17)	(0.0607)	\$	(399)

Income Statement

Line	Description (A)	55576555795557955579555795557955	Test Year End Direct Charges		Adjustme	ent No.		Adjusted Corporate Distribution		Test Year As Adjusted [(B)+(C)+(E)]
1	Operating Revenues:									
2	Residential Revenue	\$	101,255	\$	(1,376)	S-1	\$	0	\$	99,879
3	Commercial Revenue		22,672		2,141	S-2	•	0	•	24,813
4	Industrial Revenue		542		(19)	S-3		0		523
5	Private Fire		4,764		0	S-4		0		4,764
6	Public Fire		0		0	S-5		0		0
7	Public Authorities		3,743		(61)	S-6		0		3,682
8	Sales For Resale		53,418		(53,417)	S-7		0		1
9	Other Revenue		0		0	S-8		210		210
10	Total Revenues	\$	186,394	\$	(52,732)		\$	210	\$	133,872
11	Operating Expenses:									
12	Operation & Maintenance:									
13	Source of Supply		12,691		(740)	S-9		1		11,951
14	Pumping		10,733		(6,532)	S-10		(168)		4,033
15	Water Treatment		113,385		(17,862)	S-11		ĺ		95,524
16	Transmission & Distribution		17,968		(1,798)	S-12		0		16,170
17	Customer Accounts		5,678		(1,589)	S-13		4,854		8,944
18	Administrative & General		47,215		57,643	S-14		206,936		311,795
19	Total O & M Expense	\$	207,670	\$	29,123		\$	211,624	\$	448,417
20	Other Operating Expenses:									
21	Depreciation - Plant		44,558		10,392	S-15		6,905		61,855
22	Amortization		0		0	S-16		720		720
23	Taxes Other Than Income		25,534		4,488	S-17		1,865		31,887
24	Total Other Operating Expense	\$	70,092	\$	14,880		\$	9,490	\$	94,462
25	Total Operating Expenses		277,762		44,003			221,114		542,879
26	Net Income Before Income Taxes	\$	(91,368)	\$	(96,735)		\$	(220,904)	\$	(409,007)
27	Income Taxes:									
28	Current Income Tax	\$	0	\$	(99,044)	S-18	\$	(60,227)	\$	(159,271)
29	Deferred Income Tax:									
30	Deferred Income Tax Expense		0		33,190	S-19		(47,047)		(13,857)
31	ITC Amortization		0		33,190	S-19		(47,047)		(13,837)
32	Total Income Taxes	\$	0	\$	(65,853)	5-20	\$	(107,274)	\$	(173,128)
33	Net Operating Income	S	(91,368)	1000	(30,881)		\$	(113,630)	6600	(235,879)

Adjustments To Income Statement

	rajustinents to meome statement		
		Brur	nswick
Adjmt No	Description	Adjustment Amount	Total Adjustment
Residentia	Revenue S-1		\$ (1,376)
1	To Normalize and Annualize Revenues (Grissum)	\$ (1,088)	
2	To Remove Unbilled Revenues (Grissum)	(288)	
3	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Commerci			\$ 2,141
1	To Normalize and Annualize Revenues (Grissum)	\$ 2,134	
2	To Remove Unbilled Revenues (Grissum)	7	
3	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Industrial	Revenue S-3		\$ (19)
1	To Normalize and Annualize Revenues (Grissum)	\$ 0	
2	To Remove Unbilled Revenues (Grissum)	(19)	
Private Fir	e S-4		\$ 0
1	To Remove Unbilled Revenues (Grissum)	0	
Public Fire	S-5	0	\$ 0
1	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Public Au	thorities S-6		\$ (61)
1	To Remove Unbilled Revenues (Grissum)	(61)	
2	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Sales For	Resale S-7		\$ (53,417)
1	To Normalize and Annualize Revenues (Grissum)	\$ (54,852)	
2	To Remove Unbilled Revenues (Grissum)	1,435	
3	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Other Rev	enue S-8		\$ 0
1	To Include Compensation for MAWC Services Provided by AWR (Cassidy)		
		0	
Source of			\$ (740)
1	To Annualize Payroll (Hanneken)	\$ (788)	
2	To Normalize Overtime Pay (Hanneken)	48	

Adjustments To Income Statement

800000000000000000000000000000000000000		Brun	swick
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		§ (6,532)
1	To Annualize Payroll (Hanneken)	\$ (569)	<u> </u>
2	To Normalize Overtime Pay (Hanneken)	34	
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	0	
5	To Annualize Fuel & Power Expense (Grissum)	(5,997)	
Water Tre	arment S-11		71 + 62 0
1	To Annualize Payroll (Hanneken)	\$ (12,801)	(17,862)
2	To Normalize Overtime Pay (Hanneken)	774	
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	0	
5	To Annualize Waste Disposal Expense (Hagemeyer)	0	
6	To Annualize Chemicals Expense (Grissum)	(5,835)	
Transmissi	on & Distribution S-12		(1,798)
1		\$ (1,913)	(1,770)
2	To Normalize Overtime Pay (Hanneken)	116	
3	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	0	
4	To Annualize Main Breaks Expense (Hagemeyer)	0	
Customer /	Accounts S-13	\$	(1,589)
1	To Annualize Payroll (Hanneken)	\$ (403)	**************************************
2	To Normalize Overtime Pay (Hanneken)	24	
3	To Annualize Postage Expense (Grissum)	(920)	
4	To Annualize Uncollectibles Expense (Grissum)	(290)	
Administra	tive & General S-14	\$	57,643
	To Annualize Payroll (Hanneken)	\$ (2,847)	<u>accessore con established (i.e.</u>
2	To Normalize Overtime Pay (Hanneken)	172	

Adjustments To Income Statement

Adjmt	Description	Adjustment	Total
No		Amount	Adjustment
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	74	
5	To Remove STEP Costs (Hagemeyer)	0	
6	To Adjust the Allocation of Belleville Labs (Cassidy)	0	
7	To Annualize Insurance Other Than Group (Hagemeyer)	513	
8	To Annualize Other Post Employment Benefits (Hagemeyer)	461	
9	To Annualize Tank Painting Expense (Hagemeyer)	20,040	
10	To Annualize Pension Expense (Hagemeyer)	1,083	
11	To Annualize Transportation Leases (Hagemeyer)	5,934	
12	To Annualize Waste Disposal Expense (Hagemeyer)	0	
13	To Annualize Main Breaks Expense (Hagemeyer)	0	
14	To Normalize Rate Case Expense (Hagemeyer)	0	
15	To Remove Meals, Awards, etc. (Began)	0	
16	To Remove Miscellaneous Expense (Began)	0	
17	To Remove Dues and Donations (Began)	(338)	
18	To Remove Disallowed Promotion Expense (Began)	0	
19	To Remove Disallowed Advertising Expense (Began)	0	
20	To Remove Disallowed Dues, Donations and Memberships (Began)	0	
21	To Remove Disallowed Lobbying Expense (Began)	0	
22	To Annualize Payroll Tax Expense (Hanneken)	34,218	
23	To Annualize Incentive Compensation Expense (Hanneken)	(1,667)	
24	To Adjust Allocated External Affairs Expense (Hanneken)	0	
25	To Adjust Allocated Management Fees Expense (Hanneken)	0	
26	To Adjust Allocated Incentive Compensation Expense (Hanneken)	0	
27	To Reduce Capitalized Cost (Hanneken)	0	
28	To Remove Expense Associated with Penalties (Hagemeyer)	0	
Depreciation			10,392
1	To annualize depreciation expense at Staff's proposed rates (Began)	\$ 13,763	

Adjustments To Income Statement

***************************************			Brun	swick
Adjmt No	Description		Adjustment Amount	Total Adjustment
2	To adjust depreciation expense related to contributions in aid of construction (Began)			
			(3,371)	
3	To adjust depreciation related to transportation and power operated equipment (Began)			
			0	
Amortiza	lion S-16			6 0
1		\$	0	
Taxes Otl	ner Than Income S-17			4,488
1	To Annualize Payroll Taxes (Hanneken)	\$	2,374	<u>~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~</u>
2	To Adjust Payroll Tax Related to Incentive Compensation (Hanneken)		(128)	
3	To Remove Payroll Tax Related to Lobbyist (Hanneken)		0	
4	To Adjust Franchise Tax (Began)		0	
5	To Adjust PSC Assessment (Began)		0	
6	To Adjust Property Tax (Began)		2,242	
Current Ir	ncome Tax S-18	gerakkin		
1	To adjust current income tax expense. (Cassidy)	\$	(99,044)	(99,044)
Deferred I	ncome Tax Expense S-19	Ψ	(22,0 44)	75.400
1	To adjust deferred income tax expense. (Cassidy)	\$	33,190	33,190
ITC Amoi	tization S-20			
l	3-20	\$	0	0
2		*	0	

Income Tax Calculation

	Description			Test Year		6.26% Return		6 40% Return		6.54% Return
Line 1	(A) Net Operating Income (Acct. Sch. 1)		\$	(B) (235,879)	\$	(°) 97,42 7	\$	99,606	\$	101,785
2	Add:		4	(200,000)	•	-,,	•	,	*	,
3	Current Income Tax			(159,271)		48,405		49,762		51,120
4	Deferred Income Taxes			(107,271)		,,,,,,		,		,
5	Deferred Income Tax Expense			(13,857)		(13,857)		(13,857)		(13,857)
6	ITC Amortization			o o		0		o´		0
7	Net Income Before Income Tax		\$	(409,007)	\$	131,976	\$	135,512	\$	139,049
8	Addditions to Net Income Before Incor	ne Tax:								
9	Book Depreciation		\$	61,855	\$	61,855	\$	61,855	\$	61,855
10	Contributions In Aid of Construction			0		0		0		0
11	Non Deductible Reserve Deficiency	Amortization		0		0		0		0
12	Miscellaneous Non-deductible Exper	ises		197		197		197		197
13	Other (Describe)			0		0		0		0
14	Other (Describe)			0_		0	_	0	_	00
15	Total Additions		\$	62,052	\$	62,052	\$	62,052	\$	62,052
16	Subtractions to Net Income Before Income	ome Tax:								
17	Interest Expense	@ 2.71%	\$	42,177	\$	42,177	\$	42,177	\$	42,177
18	Tax Straight Line Depreciation			61,855		61,855		61,855		61,855
19	Tax Depreciation in Excess of Straig	ht Line		(36,096)		(36,096)		(36,096)		(36,096)
20	Cost of Removal			0		0		0		0
21	Other (Describe)			O		0		0		0
22	Other (Describe)			0	_	0	_	0	_	0
23	Total Subtractions		\$	67,936	\$	67,936	\$	67,936	\$	67,936
24	Net Taxable Income		\$	(414,891)	\$	126,092	\$	129,628	\$	133,165
25	Provision for Federal Income Tax									
26	Net Taxable Income		\$	(414,891)	\$	126,092	\$	129,628	\$	133,165
27	Deduct Missouri Income Tax	@ 100.00%		(21,629)		6,574	_	6,758	_	6,942
28	Federal Taxable Income		\$	(393,262)	\$	119,518	\$	122,870	\$	126,223
29	Federal Income Tax	@ 35.00%	\$	(137,642)	\$	41,831	\$	43,005	\$	44,178
30	Provision for Missouri Income Tax									
31	Net Taxable Income		\$	(414,891)	\$	126,092	\$	129,628	\$	133,165
32	Deduct Federal Income Tax	@ 50.00%		(68,821)		20,916		21,502		22,089
33	Missouri Taxable Income	0	\$	(346,070)	s [—]	105,176	\$	108,126	\$	111,076
34	Missouri Income Tax	@ 6.25%	\$	(21,629)	\$	6,574	\$	6,758	\$	6,942
35	Summary of Provision For Income Tax	(
36	Federal Income Tax		\$	(137,642)	\$	41,831	\$	43,005	\$	44,178
37	State Income Tax		-	(21,629)		6,574		6,758		6,942
38	Total Current Income Tax		S	(159,271)	s	48,405	S	49,762	S	51,120

JEFFERSON CITY

Revenue Requirement

			100000000000000000000000000000000000000				
Line	(A)		8 60% Equity Return		9.10% Equity Return		9.60% Equity Return
1	Net Original Cost Rate Base (From Accounting	g Schedule 2) \$	12,326,934	\$	12,326,934	\$	12,326,934
2	Rate of Return		6.26%	_	6.40%	_	6.54%
3	Net Operating Income Requirement	\$	771,666	\$	788,924	\$	806,181
4	Net Operating Income Available (From Accounting	g Schedule 9)	346,588	_	346,588		346,588
5	Additional Net Operating Income Requirement	\$	425,078	\$	442,336	\$	459,594
6	Income Tax Requirement: (From Accounting	g Schedule 11)					
7	Required Current Income Tax	\$	251,195	\$	261,948	\$	272,701
8	Test Year Current Income Tax		(13,661)	_	(13,661)		(13,661)
9	Additional Current Income Tax Requirement	\$	264,857	\$	275,610	\$	286,363
10	Additional Gross Revenue Requirement Before Allowa	inces \$	689,935	\$	717,946	\$	745,956
11	Allowance for True-up	\$	200,302	\$	200,302	\$	200,302
12	Additional Gross Revenue Requirement	\$	890,237	\$	918,248	S	946,258
13	Adjusted Revenue at Current Rates (From Accounting	g Schedule 9) \$	4,151,299	\$	4,151,299	\$	4,151,299
14	Total Gross Revenue Requirement	\$	5,041,536	\$	5,069,547	\$	5,097,557

Rate Base

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

Plant In Service

	200000000000000000000000000000000000000	0000000	-	r	_		J	efferson (City	7		
	A/C			Balance			Adjustme	nts		Corporate	1	As Adjusted
Line	No.	Plant Title		12/31/2006			Amount	No.	1	Distribution		(C)+(D)+(F)
Line	(A)	(B)		(C)	_		(D)	(E)	_	(F)	1	(G)
1		Intangible										
2	301	Organization	\$	772		₽.	^		_			
3	302	Franchise & Consents	Ψ	112		Þ	0	P-1	\$	5,939	\$	6,711
4	303	Miscellaneous Intangible					0	P-2		0		0
5		Total Intangible	\$	772	- 9		0	P-3		9,298		9,298
6		•	Ð	112	3	D	0		\$	15,236	\$	16,008
7	310	Source of Supply										
8	311	Land & Land Rights	\$		3	5	0	P-4	\$	0	\$	0
9	312	Structures & Improvements		23,746			0	P-5		0		23,746
10	313	Collecting & Impounding Res					0	P-6		0		0
11	314	Lake, River & Other Intakes		388,419			0	P-7		0		388,419
	314	Wells & Springs					0	P-8		0		0
12 13	315	Infiltration Galleries & Tunnels					0	P-9		0		0
		Supply Mains					0	P-9		0		0
14	316	Supply Mains-North Plant					0	P-10		0		0
15	316	Supply Mains-Central Plant					0	P-11		0		0
16	316	Supply Mains-South Plant					0	P-12		0		0
17	316	Supply Mains-Meramec Plant					0	P-13		0		0
18	317	Other Source of Supply Plant	_				0	P-14		0		0
19		Total Source of Supply	\$	412,165	\$. 0		\$	0	\$	412,165
20		Pumping										,
21	320	Land & Land Rights	\$	944	\$		0	P-15	\$	0	\$	944
22	321	S & I-Plant		612,421			0	P-16	ų.	0	1,	612,421
23	321.1	S & I-Pumps (STL)		,			0	P-17		0		012,421
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		-
27	324	Steam Pumping Equipment					0	P-21		0		0
28	325.1	Electric Pumping Equipment		1,499,638			0	P-22		0		0
29	325.2	Pumping Equipment-Pre '46		1,122,050			0	P-23		0		1,499,638
30	325.3	Pumping Equipment-Post '46					0	P-24		0		0
31	325	Pumping Equipment-Booster					0	P-25		0		0
32	326	Diesel Pumping Equipment					0	P-26		0		0
33	326	Dsl Pump Equip-Stratman					0	P-27		0		0
34	326	Dsl Pump Equip-Central Plant					0	P-28		0		0
35	327	Pump Equip Hydraulic					0	P-29		0		0
36	328	Other Pumping Equipment		4,890			0	P-30				0
37		Total Pumping	s -		\$			r-30	s ⁻	0	_	4,890
38		Water Treatment Plant	*	2,117,000	u,		V		Φ	U	\$	2,117,893
39	330	Land & Land Rights	r	50.550	_		_					
40	331	Structures & Improvements	\$,	\$		0	P-31	\$		\$	50,762
41	331	S & I - North Plant		2,216,231			0	P-32		0		2,216,231
42	331	S & I-Central 1 & 2					0	P-33		0		0
43	331	S & I-Central 3					0	P-34		0		0
44	331	S & I-Central 5					0	P-35		0		0
45	331	S & I-South Flant S & I-Meramac					0	P-36		0		0
46	332	WT Equip Non-Media		00/			0	P-37		0		0
47	332	WT Equip Non-Media WT Equip-North Plant		2,962,710			0	P-38		0		2,962,710
- *		··· x = quip 110xm 1 mm					0	P-39		0		0

Plant In Service

	50000000000000000000000000000000000000	***************************************	Comment of			<u> </u>	Jenerson C	ну			
Line	A/C No (A)	Plant Title (B)		Balance 12/31/2006 (C)		Adjustme Amount	No.		Corporate Distribution (F)		As Adjusted (C)+(D)+(f)
48	332	WT Equip-Central 1 & 2				0	P-40		0		• •
49	332	WT Equip-Central 3				0	P-41				0
50	332	WT Equip-South Plant				0	P-42		0		0
51	332	WT Equip-Meramac				ő	P-43		0		0
52	332	Other P/E Hand Equipment				0	P-44		0		0
53	332.4	Equipment Filter Media				0	P-45		0		0
54		Total Water Treatment Plant	\$	5,229,703	\$	0	1-45	s -	0	e.	5 220 702
55		Transmission & Distribution		.,,	4,	· ·		D	U	\$	5,229,703
56	340	Land & Land Rights	\$	45,514	\$	0	P-46	c.	0	•	
57	341	Structures & Improvements	_	47,953	Ψ	0	P-47	\$	0	\$	45,514
58	341.63	S & I-Spec Cross		17,255		0	г-47 Р-48		0		47,953
59	342	Distr. Res. & Standpipes		43,968		0	P-49		0		0
60	342	Rsvr & Standpipe-Elev		355		0	P-50		0		43,968
61	342	Rsvr & Standpipe-Ground		989,901		0	P-51		0		355
62	343	T & D Mains (Not Classified)		6,061,578		0			0		989,901
63	343.1	T & D Mains - 4" & Less		39,863		0	P-52 P-53		0		6,061,578
64	343.1	T & D Mains AC 4 (STL)		22,003		0	P-54		0		39,863
65	343.1	T & D Mains Galv 1 (STL)				0	P-54 P-55		0		0
66	343.2	T & D Mains - 6" to 8"		900,363		0	P-56		0		0
67	343.2	CI-10" & Smaller-1900-1928		700,505		0			0		900,363
68	343.2	CI-10" & Smaller 1929-1956				0	P-57 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
72	343.2	T & D Mains - PL 6-8" (STL)				0	P-62		0		0
73	343.3	T & D Mains - 10" to 16"		1,124,661		0	P-63				0
74	343.3	T & D Mains - 18" & Greater		1,12-1,001		0	P-64		0		1,124,661
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
81	344	Fire Mains				0	P-70		0		0
82	345	Services		358,398		0	P-71				259.209
83	346.1	Meters-Bronze Cáse		2,792		0	P-72		0		358,398
84	346.2	Meters-Plastic Case		2,772		0	P-73		0		2,792
85	346.3	Meters-Other		787,582		0	P-74		0		0
86	346,3	Meters-Remote (ARB's)		707,302		0	P-75		0		787,582
87	347.1	Meter Install		311,286		0	P-76		0		211.286
88	347.2	Meter Install-Other		211,200		0	P-77				311,286
89	348	Hydrants		1,004,470		0	P-78		0		0 1,004,470
90	349	Other T&D Plant		-9-2 1911 0		0	P-79		0		1,004,470
91		Total Transmission & Distribution	\$	11,718,684	s –			₅ —		s –	11,718,684
				,,	-	v		r	U	Ψ	11,710,009

Plant In Service

	A/C		1	998,00000000000000000000000000000000000	-			- TICISON (-11) -			
	No.	Plant Title		Balance			Adjustme			Corporate		As Adjusted
Line	(A)	(B)		12/31/2006 (C)			Amount	No.	•	Distribution		(C)+(D)+(F)
	` ,	(D)		(C)			(D)	(E)		(F)		(G)
92		Sewer Plant										
93	351	Structures & Improvements	\$			c	0	D. 0.0	•	_		
94	352.1	Collection Sewers Forced	4,		5	Þ	0	P-80	\$	0	\$	0
95	352.2	Collecting Mains					0	P-81		0		0
96	352.2	Collecting Mains Other					0	P-82		0		0
97	353	Service to Customers					0	P-83		0		0
98	363	Electric Pumping Equipment					0	P-84		0		0
99	370.1	Land & Land Rights					0	P-85		0		0
100	372	T&D Equipment					0	P-86		0		0
101	372	T&D Equipment Influent Lift					0	P-87 P-88		0		0
102	374	Outfall Sewer Lines					0	P-89		0		0
103		Total Sewer Plant	\$	0	\$, —-		r-89	gr -	0_		0
104		General Plant	v	V	Φ	,	U		\$	0	\$	0
105	389	Land & Land Rights	£.	7.10.	_							
106	390	S&I-Store, Shop & Garage	\$	7,181	\$	5	0	P-90	\$	0	\$	7,181
107	390.1	S & I-Offices		207.000			0	P-91		0		0
108	390.1	S & I-Leasehold		232,303			0	P-92		0		232,303
109	390.1	S & I-Leasehold S & I-Leasehold - SCADA					0	P-93		0		0
110	390.3	S&I-Misc					0	P-94		0		0
111	391						0	P-95		0		0
112	391.2	Office Furniture and Equipment Computers & Peripheral Equipment		31,964			0	P-96		24,689		56,653
113	391.25	Computers & Peripheral Equipment Computer Software		241,751			0	P-97		75,687		317,438
114	391.26						0	P-98		199,093		199,093
115	391.3	Computer Software Personal Data Handling Equipment					0	P-99		3,861		3,861
116	391.3						0	P-100		0		0
117	392.11	Other Office Equipment					0	P-101		465		465
118	392.11	Trans Equipment-Lt Duty Trucks		76,771			0	P-102		1,327		78,098
119	392.12	Trans Equipment-Hvy Duty Trucks					0	P-103		0		0
120	392.3	Trans Equipment-Autos		20,483			0	P-104		4,904		25,387
121	392.3	Trans Equipment Other					0	P-105		0		0
122	394	Stores Equipment		1,524			0	P-106		0		1,524
123	394	Tools, Shop & Garage Equipment		168,845			О	P-107		542		169,387
124	395	Tools, Shop & Garage Equip Other Laboratory Equipment					0	P-108		0		0
125	395	Laboratory Equipment Laboratory Equipment Other		47,644			0	P-109		0		47,644
126	396						0	P-110		0		0
127	397	Power Operated Equipment		108,875			0	P-111		0		108,875
128	397.2	Comm Equipment-Non-Tele Comm Equipment-Tele		61,783			0	P-112		74		61,857
129	398	Miscellaneous					0	P-113		1,146		1,146
130	399	Other Tangible Property		258,211			0	P-114		355		258,566
131	J))		<u> </u>				0	P-115		0	_	0
101		Total General Liani	\$	1,257,335	\$		0		\$	312,142	\$	1,569,477
132	Total Dia.	nt In Service										
102		IL III DELYICE	\$	20,736,552	\$		0		\$	327,379	\$	21,063,931
									~			and the second control of the second of the

Accounting Schedule 4
Sponsor: Began

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

Adjustments To Plant In Service

Jefferson City

NO ADJUSTMENTS

Depreciation Reserve

			De	preciation Res	erv	ve					
							Jefferson (its	,		
	A/C			Balance]	Adjustm		/1. 			
	No.	Plant Title		12/31/2006		Amount	No.		Corporate Distribution		As Adjusted (C)+(D)+(F)
Line	(A)	(B)		(C)		(D)	(E)	l	(F)		(G)
1		Intangible									
2	301	Organization	\$		\$	0	R-1	\$	0	\$	0
3	302	Franchise & Consents			-	0	R-2	v	0	Φ	0
4	303	Miscellancous Intangible				0	R-3		11,157		11,157
5		Total Intangible	\$	0	· \$		IC J	\$	11,157	\$	11,157
6		Source of Supply						4	11,10,	Ψ	11,157
7	310	Land & Land Rights	\$		\$	0	R-4	e		•	_
8	311	Structures & Improvements	4,	2,774	Φ	0	R-4 R-5	\$	0	\$	0
9	312	Collecting & Impounding Res		2,774		0	R-6		0		2,774
10	313	Lake, River & Other Intakes		48,342		0	R-0 R-7		0		0
11	314	Wells & Springs		70,272					0		48,342
12	315	Infiltration Galleries & Tunnels				0	R-8		0		0
13	316	Supply Mains				0	R-9		0		0
14	316	Supply Mains-North Plant				0	R-9		0		0
1.5	316	Supply Mains-North Flant Supply Mains-Central Plant				0	R-10		0		0
16	316					0	R-11		0		0
17	316	Supply Mains-South Plant				0	R-12		0		0
		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		
28	325.1	Electric Pumping Equipment		339,086		0	R-21		0		0
29	325.2	Pumping Equipment-Pre '46		232,000		0	R-23				339,086
30	325.3	Pumping Equipment-Post '46				0			0		0
31	325	Pumping Equipment-Booster					R-24		0		0
32	326	Diesel Pumping Equipment				0	R-25		0		0
33	326	Dsl Pump Equip-Stratman				0	R-26		0		0
34	326	Dsl Pump Equip-Central Plant				0	R-27		0		0
35	327	Pump Equip Hydraulic				0	R-28		0		0
36	328	Other Pumping Equipment				0	R-29		0		0
37	J 20	Total Pumping Equipment	_	112.070		0	R-30	_	0		0
			\$	413,379	\$	0		\$	0	\$	413,379
38	000	Water Treatment Plant									
39	330		\$		\$	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				٥	D 30		0		, ,

WT Equip-North Plant

0

R-39

Depreciation Reserve

	1000000000000000000000					<u> </u>	efferson (ıty			
Line	A/C No. (A)	Plant Title (B)		Balance 12/31/2006 (C)		Adjustme Amount (D)	nts No.		Corporate Distribution (F)		As Adjusted (C)+(D)+(F) (G)
48	332	WT Equip-Central 1 & 2				0	R-40		0		0
49	332	WT Equip-Central 3				0	R-41		0		0
50	332	WT Equip-South Plant				0	R-41 R-42		0		0
51	332	WT Equip-Meramac				0	R-42 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-44 R-45		0		0
54		Total Water Treatment Plant	\$ -	1,596,143	s -	0	K-43	s -	0	\$	9,153 1,596,143
55		Transmission & Distribution	•	1,570,113	Ψ,	Ŭ		Φ	U	Þ	1,390,143
56	340	Land & Land Rights	\$		\$	0	D 42	c		•	
57	341	Structures & Improvements	ų.	6,460	Φ		R-46	\$	0	\$	0
58	341.63	S & I-Spec Cross		0,400		0	R-47		0		6,460
59	342	Distr. Res. & Standpipes		120		0	R-48		0		0
60	342	Rsvr & Standpipe-Elev		130		0	R-49		0		130
61	342	Rsvr & Standpipe-Ground		1		0	R-50		0		1
62	343	T & D Mains (Not Classified)		45,810		0	R-51		0		45,810
63	343.1	• • • • • • • • • • • • • • • • • • • •		1,520,208		0	R-52		0		1,520,208
64	343.1	T & D Mains - 4" & Less		1,352		0	R-53		0		1,352
65	343.1	T & D Mains AC 4 (STL)				0	R-54		0		0
		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 Cáse		7		0	R-72		0		7
84	346.2	Meters-Plastic Case				0	R-73		0		0
85	346.3	Meters-Other		136,413		0	R-74		0		136,413
86	346.3	Meters-Remote (ARB's)		•		0	R-75		0		0
87	347.1	Meter Install		5,737		0	R-76		0		5,737
88	347.2	Meter Install-Other		*		0	R-77		0		0
89	348	Hydrants		333,328		0	R-78		0		333,328
90	349	Other T&D Plant		- ,		0	R-79		0		0
91		Total Transmission & Distribution	\$	2,145,849	\$	0		s		\$	2,145,849

Depreciation Reserve

	800000000000000000000000000000000000000		•				Jefferson C	ity			
Line	A/C No.	Plant Title (B)		Balance 12/31/2006 (C)		Adjustms Amount (D)	No.		Corporate Distribution (F)		As Adjusted (C)+(D)+(F) (G)
92		Sewer Plant							ν-,		(0)
93	351.0	Structures & Improvements	\$		٠		D 00				
94	352.1	Collection Sewers Forced	D		7		R-80	\$	0	\$	0
95	352.2	Collecting Mains				0	R-81		0		0
96	352.2	Collecting Mains Other				0	R-82		0		0
97	353.0	Service to Customers				0	R-83		0		0
98	363.0	Electric Pumping Equipment				0	R-84		0		0
99	370.1	Land & Land Rights				0	R-85		0		0
100	372	T&D Equipment				0	R-86		0		0
101	372.0	T&D Equipment Influent Lift				0	R-87		0		0
102	374	Outfall Sewer Lines				0	R-88		0		0
103		Total Sewer Plant	\$	0	\$	0	R-89		0		0
104		General Plant	41	U	Φ	0		\$	0	\$	0
105	389		_								
106	390	Land & Land Rights	\$		\$	0	R-90	\$	0	\$	0
107	390.1	S&I-Store, Shop & Garage S & I-Offices				0	R-91		0		0
107	390.1	S & I-Leasehold		104,314		0	R-92		(5,260)		99,054
108	390.1	S & I-Leasehold - SCADA				0	R-93		0		0
110	390.3	S&I-Leasenoid - SCADA S&I-Misc				0	R-94		0		0
111	391					0	R-95		0		0
112	391.2	Office Furniture and Equipment		92,608		0	R-96		(721)		91,887
113	391.25	Computers & Peripheral Equipment		(44,041)		0	R-97		3,924		(40,117)
114	391.26	Computer Software Computer Software Personal				0	R-98		84,931		84,931
115	391.3	Data Handling Equipment				0	R-99		824		824
116	391.3					0	R-100		0		0
117	392.11	Other Office Equipment				0	R-101		292		292
118	392.11	Trans Equipment-Lt Duty Trucks		61,367		0	R-102		2,034		63,401
119	392.12	Trans Equipment-Hvy Duty Trucks				0	R-103		0		0
120	392.3	Trans Equipment-Autos		17,645		0	R-104		3,992		21,637
121	393	Trans Equipment Other				0	R-105		0		0
122	394	Stores Equipment Tools, Shop & Garage Equipment		615		0	R-106		0		615
123	394	Tools, Shop & Garage Equipment Tools, Shop & Garage Equip Other		103,104		0	R-107		171		103,275
124	395	Laboratory Equipment				0	R-108		0		0
125		Laboratory Equipment Other		16,026		0	R-109		0		16,026
126	396	Power Operated Equipment				0	R-110		0		0
127	397	Comm Equipment-Non-Tele		141,349		0	R-111		0		141,349
128	397.2	Comm Equipment-Tele		40,639		0	R-112		373		41,012
129	398	Miscellaneous				0	R-113		463		463
130	399	Other Tangible Property		20,272		0	R-114		102		20,374
131		T / 10 10	<u>.</u> –	\$50,000	φ.	0	R-115	_	0	_	0
			\$,	\$	0		ß	91,126	\$	645,024
132		Not Classified		2,282		0	R-116		0		2,282
133	Total Dep	reciation Reserve	\$	4,762,667	S	0	,		102,282	\$	4,864,949

Accounting Schedule 6 Sponsor: Began

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

Adjustments To Reserve

Jefferson City

NO ADJUSTMENTS

Depreciation Expense

			Depreciation E	xpense				
					Jefferson City			
	A/C			30.000000000000000000000000000000000000	20002000000000000000000000000000000000		1 1	
			District	Depreciation	District	Corporate		
	No.	Plant Title	Specific Plant (Acote Sch 3)	Rate	Specific Depreciation	Depreciation Distribution		Total District Depreciation
Line	(A)	(B)	(C)	(D)	(E)	(F)		(G)
1		Intangible						
2	301	Organization	\$ 772	0.00%	\$ 0	\$ 0	ď	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	3.0374	\$ 0	\$ 0	\$	
6		Source of Supply						
7	310	Land & Land Rights	\$ 0	0.00%	\$ 0	\$ 0	S	0
8	311	Structures & Improvements	23,746	2.45%	582	0	Ψ	582
9	312	Collecting & Impounding Res	0	1.25%	0	0		0
10	313	Lake, River & Other Intakes	388,419	1.77%	6,875	0		6,875
11	314	Wells & Springs	0	1.67%	0	0		0
12	315	Infiltration Galleries & Tunnels	0	1.67%	0	0		0
13	316	Supply Mains	0	1.60%	0	0		0
14	316	Supply Mains-North Plant	0	1.60%	0	0		0
15	316	Supply Mains-Central Plant	0	1.60%	0	0		0
16	316	Supply Mains-South Plant	0	1.60%	0	0		0
17 18	316 317	Supply Mains-Meramec Plant	0	1.60%	0	0		0
19	317	Other Source of Supply Plant Total Source of Supply	\$ 412,165	4.00%	\$ 7,457	0		0
		** *	\$ 412,103		\$ 7,457	\$ 0	\$	7,457
20	220	Pumping 1 and P. 14.		0.004/			_	
21 22	320 321	Land & Land Rights S & I-Plant	\$ 944	0.00%		\$ 0	\$	0
23	321.1	S & I-Piant S & I-Pumps (STL)	612,421 0	1.73% 1.73%	10,595	0		10,595
23	321.1	S & I-Boosters	0	1.73%	0	0 0		0
25	321.2	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%	ő	0		0
28	325.1	Electric Pumping Equipment	1,499,638	2.44%	36,591	0		36,591
29	325.2	Pumping Equipment-Pre '46	0	2.44%	, 0	0		0
30	325.3	Pumping Equipment-Post '46	0	2.44%	0	0		0
31	325	Pumping Equipment-Booster	0	2.44%	0	0		0
32	326	Diesel Pumping Equipment	0	2.44%	0	0		0
33	326	Dsl Pump Equip-Stratman	0	2.44%	0	0		0
34	326	Dsl Pump Equip-Central Plant	0	2.44%	0	U		0
35	327	Pump Equip Hydraulic	0	2.44%	0	0		0
36	328	Other Pumping Equipment	4,890	2.44%	119	0	_	119
37		Total Pumping	\$ 2,117,893		\$ 47,305	\$ 0	\$	47,305
38		Water Treatment Plant						
39	330	Land & Land Rights	\$ 50,762	0.00%			\$	0
40	331	Structures & Improvements	2,216,231	1.63%	36,125	0		36,125
41 42	331 331	S & I - North Plant	0	1.63%	0	0		0
43	331	S & I-Central 1 & 2 S & I-Central 3	0	1.63%	0	0		0
44	331	S & I-South Plant	0	1.63% 1.63%	0	0		0
45	331	S & I-Meramac	0	1.63%	0	0		0
46	332	WT Equip Non-Media	2,962,710	2.78%	82,363	0		82,363
47	332	WT Equip-North Plant	2,902,710	2.78%	62,505	0		0
48	332	WT Equip-Central 1 & 2	0	2.78%	0	0		0
49	332	WT Equip-Central 3	0	2.78%	ő	0		ő
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

2.78%

53

54

332.4

Equipment Filter Media

Total Water Treatment Plant

Depreciation Expense

Jefferson	City
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Line	A/C No.	Plant Title (B)		District Specific Plant (Acotg Sch 3)	Depreciation Rate (D)	District Specific Depreciation (E)		Corporate Depreciation Distribution (F))	Total District Depreciation
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	Ψ	1,280
58	341.63	S & I-Spec Cross		. 0	0.00%	0		0		0
59	342	Distr. Res. & Standpipes		43,968	2.25%	989		0		989
60	342	Rsvr & Standpipe-Elev		355	2.25%	8		ő		8
61	342	Rsvr & Standpipe-Ground		989,901	2.25%	22,273		ō		22,273
62	343	T & D Mains (Not Classified)		6,061,578	1.50%	90,924		0		90,924
63	343.1	T & D Mains - 4" & Less		39,863	1.50%	598		0		598
64	343.1	T & D Mains AC 4 (STL)		0	1.50%	0		0		0
65	343.1	T & D Mains Galv 1 (STL)		0	1.50%	0		0		0
66	343.2	T & D Mains - 6" to 8"		900,363	1.50%	13,505		0		13,505
67	343.2	CI-10" & Smaller-1900-1928		0	1.50%	0		0		0
68	343.2	CI-10" & Smaller 1929-1956		0	1.50%	0		0		0
69	343.2	CI-10" & Smaller-1957-1993		0	1.50%	0		0		0
70	343.2	T & D Mains - DI 6-8 (STL)		0	1.50%	0		0		0
71	343.2	T & D Mains - DI 6-10" (TN)		0	1.50%	0		0		0
72	343.2	T & D Mains - PL 6-8" (STL)		0	1.50%	0		Ű		0
73	343.3	T & D Mains - 10" to 16"		1,124,661	1.50%	16,870		o o		16,870
74	343.3	T & D Mains - 18" & Greater		0	1.50%	0		0		0
75	343.3	CI-12" (STL)		0	1.50%	0		0		0
76	343.3	CI-16" (STL)		0	1.50%	0		0		0
77	343.3	T & D Mains - DI 12 (STL)		0	1.50%	0		0		0
78	343.3	T & D Mains - DI 16 & Greater (STL)		0	1.50%	0		0		0
79	3 4 3.3	T & D Mains - LJ 20 (STL)		0	1.50%	0		0		0
80	343.3	T & D Mains - PL 12 (STL)		0	1.50%	0		0		0
81	344	Fire Mains		0	1.50%	0		0		0
82	345	Services		358,398	3.08%	11,039		0		11,039
83	346.1	Meters-Bronze Case		2,792	2.43%	68		0		68
84	346.2	Meters-Plastic Case		0	2.43%	()		0		0
85	3 4 6, 3	Meters-Other		787,582	2.43%	19,138		0		19,138
86	346.3	Meters-Remote (ARB's)		0	2.43%	0		0		0
87	347.1	Meter Install		311,286	2.43%	7,564		0		7,564
88	347.2	Meter Install-Other		0	2.43%	0		0		0
89	348	Hydrants		1,004,470	1.92%	19,286		0		19,286
90	349	Other T&D Plant		0	2.00%	0		0		0
91		Total Transmission & Distribution	\$	11,718,684		\$ 203,542	\$	0	\$	203,542
92		Sewer Plant								
93	351.0	Structures & Improvements	S	0	0.00%	\$ 0	\$	0	\$	0
94	352.1	Collection Sewers Forced		0	0.00%	0	Ψ	0	J)	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%	ō		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	s	0		s 0	\$	0	\$	0
104		General Plant					_	· ·	-	ž
105	389	Land & Land Rights	\$	7,181	0.00%	\$ 0	\$	0	\$	0
106	390	S&I-Store, Shop & Garage	Ψ	7,181	2.40%	s 0	Ф	0	D	0 0
107	390.1	S & I-Offices		232,303	2.40%	5,575		0		5,575
108	390.1	S & I-Leasehold		0	5.00%	3,373 0		0		ر رو _ر د 0
				•	2.17070	U		U		v

Depreciation Expense

	A/C No.	Plant Title	District Specific Plant (Acag Sch.)	Depreciation Rate	District Specific Depreciation	Corporate Depreciation Distribution	Total District Depreciation
Line	(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	988	2,266
112	391.2	Computers & Peripheral Equipment	241,751	14.29%	34,546	10,816	45,362
113	391.25	Computer Software	0	14.29%	0	28,450	28,450
114	391.26	Computer Software Personal	0	14.29%	0	552	552
115	391.3	Data Handling Equipment	0	6.67%	0	0	0
116	391.3	Other Office Equipment	0	6.67%	0	31	31
117	392.11	Trans Equipment-Lt Duty Trucks	76,771	0.00%	0	0	0
118	392.12	Trans Equipment-Hvy Duty Trucks	0	8.33%	0	0	0
119	392.2	Trans Equipment-Autos	20,483	0.00%	0	0	0
120	392.3	Trans Equipment Other	0	0.00%	0	0	0
121	393	Stores Equipment	1,524	2.86%	44	0	44
122	394	Tools, Shop & Garage Equipment	168,845	5.00%	8,442	27	8,469
123	394	Tools, Shop & Garage Equip Other	0	5.00%	0	0	0
124	395	Laboratory Equipment	47,644	4.00%	1,906	0	1,906
125	395	Laboratory Equipment Other	0	4.00%	0	0	0
126	396	Power Operated Equipment	108,875	6.82%	7,425	0	7,425
127	397	Comm Equipment-Non-Tele	61,783	5.00%	3,089	4	3,093
128	397.2	Comm Equipment-Tele	0	6.67%	0	76	76
129 130	398 399	Miscellaneous	258,211	5.00%	12,911	18	12,928
130	399	Other Tangible Property	0	5.00%	0	0	0
131		Total General Plant	\$ 1,257,335		\$ 75,217	\$ 40,961	\$ 116,178
132	Total Dep	reciation Expense	\$ 20,736,552		\$ 452,009	\$ 40,961	\$ 492,970

Cash Working Capital

Line	Description (A)		Adjusted Test Year Expenses	Revenue Lag	Expense Lag	Net CWC Lag KCADA	Factor [(B)/363]	800000000000000000000000000000000000000	Cash Working Capital Requirement
1	Operation & Maintenance Expense		(=)	(0)	(0)	(11)	(1)		(G)
2	Base Payroll	ው	371.040	20.41	10.00			_	
3	Payroll Withholdings:	\$	371,842	38.41	13.00	25.41	0.0696	\$	25,880
4	FICA - Employee Portion		5 9.049	20.41					
5	Federal Income Taxes Withheld		58,048	38.41	16.19	22.22	0.0609		3,535
6	State Income Taxes Withheld		121,947	38.41	16.19	22.22	0.0609		7,427
7	401(k)		39,578	38.41	18.19	20.22	0.0554		2,193
8	EIP		70,888	38.41	38.82	(0.41)	(0.0011)		(78)
9	Fuel & Power		5,482	38.41	38.82	(0.41)	(0.0011)		(6)
10	Chemicals		208,125	38.41	37.20	1.21	0.0033		687
11			300,953	38.41	38.41	0.00	0.0000		0
12	Materials and Supplies		133,719	38.41	38.41	0.00	0.0000		0
13	Purchased Water		1,830	38.41	42.45	(4.04)	(0.0111)		(20)
14	Management Fees		768,564	38.41	21.41	17.00	0.0466		35,815
15	Group Insurance		173,307	38.41	(7.50)	45.91	0.1258		21,802
	OPEB's		33,553	38.41	3.41	35.00	0.0959		3,218
16 17	Pensions Fig. 7. A.		94,413	38.41	17.58	20.83	0.0571		5,391
18	EIP - Employer Match		(1,300)	38.41	38.82	(0.41)	(0.0011)		1
19	401(k) - Employer Match		13,521	38.41	38.82	(0.41)	(0.0011)		(15)
20	Insurance Other Than Group		125,800	38.41	42.44	(4.03)	(0.0110)		(1,384)
	Uncollectible Accounts		90,620	38.41	38.41	0.00	0.0000		0
21	Rents		6,674	38.41	(9.96)	48.37	0.1325		884
22	Cash Vouchers		400,779	38.41	21.41	17.00	0.0466	_	18,676
23	Total Operation & Maintenance Expense	\$	3,018,342					\$	124,006
24	Taxes Other Than Income								
25	FICA - Employer Portion		58,048	38.41	16.19	22.22	0.0609	\$	3,535
26	Federal Unemployment		896	38.41	76.38	(37.97)	(0.1040)		(93)
27	State Unemployment		2,286	38.41	76.38	(37.97)	(0.1040)		(238)
28	Property Taxes		237,113	38.41	182.50	(144.09)	(0.3948)		(93,612)
29	Franchise Tax		4,940	38.41	(77.50)	115.91	0.3176		1,569
30	PSC Assessment		27,492	38.41	(31.63)	70.04	0.1919		5,276
31	Total Taxes Other Than Income	\$	330,776		, ,			s [—]	(83,563)
32	Other Expenses								,
33	Gross Receipts Tax		0	22.07	47.37	(25.30)	(0.0693)		0
34	Sales Tax		22,923	0.00	8.12	(8.12)	(0.0093)		
35	Missouri Primacy Fees		29,134	22.07	243.50	(221.43)	(0.6067)		(509)
36	M	s ~-	52,057	22.07	245.50	(521.43)	(0.0007)	_{\$} —	(17,676) (18,185)
	·	· · · · · ·	~					Φ .	(10,103)
37	Cash Working Capital Before Income Tax and Interest Offsets							\$	22,258
38	Interest Expense	\$	334,060	38.41	108.85	(70.44)	(0.1930)	S	(64,474)
39	Federal Income Tax	\$	217,082	38.41	37.00	1.41	0.0039	\$	847
40	State Income Tax	\$	34,113	38.41	58.95	(20.54)	(0.0563)	\$	(1,921)

Income Statement

Line	Description (A)		Test Year End Direct Charges		Adjustine Amount (C)	ent No.		Adjusted Corporate Distribution		Test Year As Adjusted [(B)+(C)+(E)]
1	Operating Revenues:									
2	Residential Revenue	\$	2,186,967	\$	37,017	S-1	\$	0	\$	2,223,984
3	Commercial Revenue		1,108,509		105,474	S-2		1		1,213,984
4	Industrial Revenue		209,961		(2,537)	S-3		0		207,424
5	Private Fire		114,045		0	S-4		0		114,045
6	Public Fire		0		0	S-5		0		0
7	Public Authorities		378,674		(14,146)	S-6		0		364,528
8	Sales For Resale		0		0	S-7		0		0
9	Other Revenue		22,681	_	0	S-8	_	4,653	_	27,334
10	Total Revenues	\$	4,020,837	\$	125,808		\$	4,654	\$	4,151,299
11 12	Operating Expenses: Operation & Maintenance:									
13	Source of Supply		3,521		(33)	S-9		14		3,502
14	Pumping		209,283		(3,631)	S-10		(3,728)		201,924
15	Water Treatment		590,568		29,787	S-11		58		620,413
16	Transmission & Distribution		307,441		(21,775)	S-12		0		285.666
17	Customer Accounts		190,333		(21,760)	S-13		107,728		276,301
18	Administrative & General		419,476	_	79,440	S-14		1,131,620	_	1,630,535
19	Total O & M Expense	\$	1,720,622	\$	62,028		\$	1,235,692	\$	3,018.342
20	Other Operating Expenses:									
21	Depreciation - Plant		291,590		114,061	S-15		40,961		446,612
22	Amortization		0		0	S-16		0		0
23	Taxes Other Than Income		304,255		(8,360)	S-17		34,881		330,776
24	Total Other Operating Expense	\$	595,845	\$	105,701		\$	75,842	\$	777,388
25	Total Operating Expenses		2,316,467		167,729			1,311,534		3,795,730
26	Net Income Before Income Taxes	\$	1,704,370	\$	(41,921)		\$	(1,306,881)	\$	355,569
27	Income Taxes:									
28	Current Income Tax	\$	0	\$	(8,495)	S-18	\$	(5,166)	\$	(13,661)
29	Deferred Income Tax:									
30	Deferred Income Tax Expense		6,624		(55,700)	S-19		75,942		26,866
31	ITC Amortization		(4,224)		0	S-20		0		(4,224)
32	Total Income Taxes	\$		\$	(64,195)		\$	70,776	\$	8,981
33	Net Operating Income	S	1,701,970	\$	22,274		\$	(1,377,656)	\$	346,588

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

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

Adjustments To Income Statement

			JOHOL	on City
Adjmt No.	Description		Adjustment Amount	Total Adjustment
Residentia	il Revenue S-1			\$ 37,017
1	To Normalize and Annualize Revenues (Grissum)	\$	30,239	
2	To Remove Unbilled Revenues (Grissum)		6,778	
3	To Remove ISRS and Property Tax Surcharges (Grissum)		0	
Commerc	ial Revenue S-2	00000000000000000000000000000000000000		\$ 105,474
1	To Normalize and Annualize Revenues (Grissum)	\$	77,517	
2	To Remove Unbilled Revenues (Grissum)		27,957	
3	To Remove ISRS and Property Tax Surcharges (Grissum)		0	
Industrial	Revenue S-3	1000 1000 1000		\$ (2,537)
l	To Normalize and Annualize Revenues (Grissum)	\$	0	<u> </u>
2	To Remove Unbilled Revenues (Grissum)		(2,537)	
Private Fi	re S-4			<u>\$</u> 0
1	To Remove Unbilled Revenues (Grissum)		0	
Public Fii	re S-5		0	\$ 0
1	To Remove ISRS and Property Tax Surcharges (Grissum)		0	
Public At	othorities 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	100000000000		\$ 0
l	To Normalize and Annualize Revenues (Grissum)	\$	0	<u> </u>
2	To Remove Unbilled Revenues (Grissum)		0	
3	To Remove ISRS and Property Tax Surcharges (Grissum)		0	
Other Rev	venue S-8			\$ 0
1	To Include Compensation for MAWC Services Provided by AWR (Cassidy)			
-	1		0	
Source of	Supply S-9			\$ (33)
1	To Annualize Payroll (Hanneken)	9	(4)	<u>an an anti-recognista anno primera (Norther Arb</u>
2	To Normalize Overtime Pay (Hanneken)	•	(29)	
۷	10 Normanze Overtine i ay (Haimeren)		(27)	

Adjustments To Income Statement

		Jeners	on 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		\$ (3,631)
l l	To Annualize Payroll (Hanneken)	\$ 0	
2	To Normalize Overtime Pay (Hanneken)	0	
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	(64)	
5	To Annualize Fuel & Power Expense (Grissum)	(3,567)	
Water Tr	eatment S-11		\$ 29,787
1	To Annualize Payroll (Hanneken)	\$ (5,211)	
2	To Normalize Overtime Pay (Hanneken)	(39,773)	
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	0	
5	To Annualize Waste Disposal Expense (Hagemeyer)	0	
6	To Annualize Chemicals Expense (Grissum)	74,771	
Transmis	sion & Distribution S-12		\$ (21,775)
1	To Annualize Payroll (Hanneken)	\$ (2,519)	
2	To Normalize Overtime Pay (Hanneken)	(19,231)	
3	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	(24)	
4	To Annualize Main Breaks Expense (Hagemeyer)	0	
Custome	Accounts S-13		\$ (21,760)
1	To Annualize Payroll (Hanneken)	\$ (2,295)	
2	To Normalize Overtime Pay (Hanneken)	(17,517)	
3	To Annualize Postage Expense (Grissum)	1,687	
4	To Annualize Uncollectibles Expense (Grissum)	(3,635)	
Administ	rative & General S-14		\$ 79,440
1	To Annualize Payroll (Hanneken)	\$ (1,680)	
2	To Normalize Overtime Pay (Hanneken)	(12,825)	

Adjustments To Income Statement

		reners	on City
Adjmt No	Description	Adjustment Amount	Total Adjustment
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	(1,323)	
5	To Remove STEP Costs (Hagemeyer)	0	
6	To Adjust the Allocation of Belleville Labs (Cassidy)	0	
7	To Annualize Insurance Other Than Group (Hagemeyer)	8,462	
8	To Annualize Other Post Employment Benefits (Hagemeyer)	9,352	
9	To Annualize Tank Painting Expense (Hagemeyer)	(128,783)	
10	To Annualize Pension Expense (Hagemeyer)	15,355	
11	To Annualize Transportation Leases (Hagemeyer)	14,291	
12	To Annualize Waste Disposal Expense (Hagemeyer)	0	
13	To Annualize Main Breaks Expense (Hagemeyer)	0	
14	To Normalize Rate Case Expense (Hagemeyer)	0	
15	To Remove Meals, Awards, etc. (Began)	(1,251)	
16	To Remove Miscellaneous Expense (Began)	0	
17	To Remove Dues and Donations (Began)	(1,300)	
18	To Remove Disallowed Promotion Expense (Began)	0	
19	To Remove Disallowed Advertising Expense (Began)	(396)	
20	To Remove Disallowed Dues, Donations and Memberships (Began)	0	
21	To Remove Disallowed Lobbying Expense (Began)	0	
22	To Annualize Payroll Tax Expense (Hanneken)	181,246	
23	To Annualize Incentive Compensation Expense (Hanneken)	(1,708)	
24	To Adjust Allocated External Affairs Expense (Hanneken)	0	
25	To Adjust Allocated Management Fees Expense (Hanneken)	0	
26	To Adjust Allocated Incentive Compensation Expense (Hanneken)	0	
27	To Reduce Capitalized Cost (Hanneken)	0	
28	To Remove Expense Associated with Penalties (Hagemeyer)	0	
Depreciatio		<u> </u>	114,061
1	To annualize depreciation expense at Staff's proposed rates (Began) \$		111,1703

Adjustments To Income Statement

			3011013	on eny
Adjmt No	Description	A	djustment 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)			
J	20 majano metacona volumente de anno provincio de esta esta esta esta esta esta esta est		(1,151)	
		economic Prints		
<u>A</u> mortizat	ion S-16	•		\$ 0
1		\$	0	
Taxes Oth	er Than Income S-17			\$ (8,360)
1	To Annualize Payroll Taxes (Hanneken)	\$	549	
2	To Adjust Payroll Tax Related to Incentive Compensation (Hanneken)		(131)	
3	To Remove Payroll Tax Related to Lobbyist (Hanneken)		0	
4	To Adjust Franchise Tax (Began)		0	
5	To Adjust PSC Assessment (Began)		0	
6	To Adjust Property Tax (Began)		(8,778)	
Current In	come Tax S-18			\$ (8,495)
l	To adjust current income tax expense. (Cassidy)	\$	(8,495)	2 (0, 4 2≥3
75 C 111		*		\$ (55,700)
Deterred	ncome Tax Expense S-19 To adjust deferred income tax expense. (Cassidy)	\$	(55,700)	\$ (55,700)
'	To adjust deterred meonic tax expense. (Cassidy)	ئ ن	(33,700)	
ITC Amoi	tization S-20			\$ 0
1		\$	0	
2			0	

Income Tax Calculation

		Jefferson City									
ne	Description (A)				Test Year		6.26% Return (C)		6.40% Return		6,54% Return (E)
	Net Operating Income (Acct. Sch. 1)			S	346,588	\$	771,666	\$	788,924	\$	806,181
	Add:										
	Current Income Tax				(13,661)		251,195		261,948		272,701
	Deferred Income Taxes										
	Deferred Income Tax Expense				26,866		26,866		26,866		26,866
	ITC Amortization				(4,224)		(4,224)		(4,224)		(4,22
	Net Income Before Income Tax			\$	355,569	\$	1,045,503	\$	1,073,514	\$	1,101,52
	Addditions to Net Income Before Income	me Tax:									
	Book Depreciation			\$	446,612	\$	446,612	\$	446,612	\$	446,61
)	Contributions In Aid of Construction	n			0		0		0		,
	Non Deductible Reserve Deficiency	Amortizati	ou		0		0		0		1
2	Miscellaneous Non-deductible Exper				1,170		1,170		1,170		1,17
3	Other (Describe)				0		0		0		,
1	Other (Describe)				0		0		0		1
5	Total Additions			s	447,782	\$	447,782	\$	447,782	\$	447,78
5	Subtractions to Net Income Before Inc	ome Tax:									
7	Interest Expense		71%	\$	334,060	\$	334,060	S	334,060	S	334,06
	Tax Straight Line Depreciation	<u> </u>	17.0	Ψ.	446,612	ψ,	446,612	u,	446,612	u.	446,61
,	Tax Depreciation in Excess of Straig	ht Line			58,265		58,265		58,265		58,26
)	Cost of Removal	, Onic			0		0		0		50,20
	Other (Describe)				0		0		0		
,	Other (Describe)				0		0		0		
3	Total Subtractions			s	838,937	\$	838,937	\$ -	838,937	\$	838,93
1	Net Taxable Income		<u></u>	\$	(35,587)	\$	654,348	\$	682,359	\$	710,37
	Provision for Federal Income Tax	· . · · · · · · · · · · · · · · · · · ·									
, 5	Net Taxable Income			\$	(35,587)	S.	654,348	\$	682,359	\$	710,37
,	Deduct Missouri Income Tax	@ 10	0.00%	Ψ	(1,855)	Ψ	34,113	v	35,573	~	37,03
	Federal Taxable Income	G 10	0.0076	s —	(33,732)	s	620,235	\$ -	646,786	\$	673,33
)	Federal Income Tax	@ 35	.00%	\$	•	\$	217,082	\$	226,375	\$	235,66
	Provision for Missouri Income Tax				,		,				
	Net Taxable Income			\$	(35,587)	\$	654,348	\$	682,359	\$	710,37
	Deduct Federal Income Tax	@ 50	.00%	4	(5,903)	4	108,541	Ψ	113,188		117,83
,	Missouri Taxable Income		.0070	s —	(29,684)	\$ —	545,807	\$ -	569,171	\$	592,53
ļ	Missouri Income Tax	@ 6.2	25%	\$	(1,855)		34,113	\$	35,573	\$	37,03
	Summary of Provision For Income Tax	•					•				
Š	Federal Income Tax			\$	(11,806)	\$	217,082	\$	226,375	\$	235,66
,	State Income Tax			•	(1,855)	•	34,113	•	35,573	*	37,03

JOPLIN

Revenue Requirement

Joplin

				8 60% Equity Return	200000000000000000000000000000000000000	9.10% Equity Return		9.60% Equity Return
Line	(A)		<u>lee</u>	(B)	E	(C)	l:	(D)
1	Net Original Cost Rate Base	(From Accounting Schedule 2)	\$	33,874,129	\$	33,874,129	\$	33,874,129
2	Rate of Return		_	6.26%	_	6.40%	_	6.54%
3	Net Operating Income Requirement		\$	2,120,520	\$	2,167,944	\$	2,215,368
4	Net Operating Income Available	(From Accounting Schedule 9)		380,339	_	380,339	-	380,339
5	Additional Net Operating Income Requ	irement	\$	1,740,181	\$	1,787,605	\$	1,835,029
6	Income Tax Requirement:	(From Accounting Schedule 11)						
7	Required Current Income Tax		\$	751,727	\$	781,276	\$	810,824
8	Test Year Current Income Tax		_	(332,540)	_	(332,540)		(332,540)
9	Additional Current Income Tax Requ	irement	\$	1,084,267	\$	1,113,816	\$	1,143,364
10	Additional Gross Revenue Requiremen	t Before Allowances	\$	2,824,448	\$	2,901,420	\$	2,978,393
11	Allowance for True-up		\$	1,405,160	\$	1,405,160	\$	1,405,160
12	Additional Gross Revenue Requ	irement	\$	4,229,608	\$	4,306,580	S	4,383,553
13	Adjusted Revenue at Current Rates	(From Accounting Schedule 9)	\$	7,841,675	\$	7,841,675	\$	7,841,675
14	Total Gross Revenue Requirement		\$	12,071,283	\$	12,148,256	\$	12,225,228

Rate Base

			ंश ह	000000000000000000000000000000000000000		SOPINI		
Line	I	escription		Direct Assigned	2000000	Corporate Distribution		Total
1	Plant in Service	(A) (From Accounting Schedule 3)	\$	(B) 65,094,413	\$	(c) 629,529	\$	(D) 65,723,942
2	Less:	- · · · · · · · · · · · · · · · · · · ·		,,,	v	047,527	Ψ	03,723,942
3	Accumulated Depreciation Res	erve (From Accounting Schedule 5)		11,881,216		196,683		12,077,899
4	Accumulated Amortization Res		_			0		12,077,859
5	Net Plant in Service		\$	53,213,197	\$	432,846	\$	53,646,043
6	Add:							
7	Cash Working Capital	(From Accounting Schedule 8)	\$	37,206	\$		\$	37,206
8	Materials and Supplies			373,938	•	1,206	Ψ	375,144
9	Prepayments			,		43,164		43,164
10	Deferred OPEB Asset					262,252		262,252
11	Other					0		0
12	Other					0		0
13	Other		_			0		0
14	Total Additions to Net Plant	in Service	\$	411,144	\$	306,622	\$	717,766
15	Deduct:							
16	Interest Offset	(From Accounting Schedule 8)	\$	176,621	\$		\$	176,621
17	Federal Income Tax Offset	(From Accounting Schedule 8)		(2,923)	•		Ψ.	(2,923)
18	State Income Tax Offset	(From Accounting Schedule 8)		5,676				5,676
19	Contributions In Aid of Constri	action:		12,159,604		0		12,159,604
20	Customer Advances			3,294,402		(179)		3,294,223
21	Customer Deposits					0		0
22	Pre-71 ITC			15,097		(4,845)		10,252
23	Deferred Income Taxes			-		4,218,246		4,218,246
24	Accrued Pension Liability					627,981		627,981
25	Other					0		0
26	Other					0		0
27	Other					0		0
28	Total Deductions to Net Plan	in Service	\$	15,648,477	\$	4,841,203	\$	20,489,680
29	Total Rate Base		s	37,975,864	\$	(4,101,735)	s	33,874,129

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	A/C			D 1999		201	Jopini				TOO
	No.	Plant Title		Balance 12/31/2006		Adjustme			Corporate		As Adjusted
Line	(A)	(B)		(C)		Amount	No. (E)		Distribution (F)		(G)+(B)+(F) (G)
				. ,		(-)	(2)		(.)		(6)
1		Intangible									
2	301	Organization	\$		\$	0	P-1	\$	11,420	\$	11,420
3	302	Franchise & Consents		20,740		0	P-2		0		20,740
4	303	Miscellaneous Intangible		46,204		0	P-3		17,879		64,083
5		Total Intangible	\$	66,944	\$	0		\$	29,299	\$	96,243
6		Source of Supply									
7	310	Land & Land Rights	\$	146,949	\$	0	P-4	\$	0	\$	146,949
8	311	Structures & Improvements		2,247,667		0	P-5	-	0	•	2,247,667
9	312	Collecting & Impounding Res		110,883		0	P-6		0		110,883
10	313	Lake, River & Other Intakes		52,654		0	P-7		0		52,654
11	314	Wells & Springs		3,706,315		0	P-8		0		3,706,315
12	315	Infiltration Galleries & Tunnels		, .		0	P-9		0		0,700,515
13	316	Supply Mains		343,054		0	P-9		0		343,054
14	316	Supply Mains-North Plant		,		0	P-10		0		0
15	316	Supply Mains-Central Plant				0	P-11		0		0
16	316	Supply Mains-South Plant				0	P-12		0		0
17	316	Supply Mains-Meramec Plant				0	P-13		0		0
18	317	Other Source of Supply Plant				0	P-14		0		0
19		Total Source of Supply	\$	6,607,522	\$	0		\$	0	\$	6,607,522
20		Pumping				•			Ü	Ψ	0,007,522
21	320	Land & Land Rights	\$	12,561	\$	0	D 15	•		•	
22	321	S & I-Plant	Φ	522,767	3	0	P-15	\$	0	\$	12,561
23	321.1	S & I-Pumps (STL)		322,707		0	P-16		0		522,767
24	321.2	S & I-Boosters				0	P-17		0		0
25	322	Boiler Equipment		348		0	P-18		0		0
26	323	Other Power Prod. Equip.					P-19		0		348
27	324	Steam Pumping Equipment		69,359 6,907		0	P-20		0		69,359
28	325.1	Electric Pumping Equipment				0	P-21		0		6,907
29	325.2	Pumping Equipment-Pre '46		2,391,994		0	P-22		0		2,391,994
30	325.3	Pumping Equipment-Post '46				0	P-23		0		0
31	325	Pumping Equipment-Booster				0	P-24 P-25		0		0
32	326	Diesel Pumping Equipment		132,189		0	P-25 P-26		0		0
33	326	Dsl Pump Equip-Stratman		132,109		0	P-26 P-27		0		132,189
34	326	Dsl Pump Equip-Central Plant				0			0		0
35	327	Pump Equip Hydraulic					P-28		0		0
36	328	Other Pumping Equipment		251,379		0	P-29 P-30		0		0
37		Total Pumping	\$	3,387,504	Œ.	0	P-30	\$	0	<u>.</u> -	251,379
38		Water Treatment Plant	Ψ,	2,207,204	ψ	U		Φ	U	\$	3,387,504
39	330		•	****	_						
40	331	Land & Land Rights	\$	11,715	\$	0		\$		\$	11,715
41	331	Structures & Improvements		827,541		0	P-32		0		827,541
42	331	S & I - North Plant S & I-Central 1 & 2				0	P-33		0		0
43	331	S & I-Central 1 & 2 S & I-Central 3				0	P-34		0		0
44	331	S & I-Central 3 S & I-South Plant				0	P-35		0		0
45	331	S & I-South Plant S & I-Meramac				0	P-36		0		0
46	332	WT Equip Non-Media		2 200 222		0	P-37		0		0
47	332	WT Equip Non-Media WT Equip-North Plant		2,389,333		0	P-38		0		2,389,333
		Squip i saint iaint				0	P-39		0		0

	(Colombia)	900000					Joplin				
	A/C No.	Plant Title		Balance 12/31/2006		Adjustme Amount	nts No.		Corporate]	As Adjusted
Line	(A)	(B)	200	(C)		(D)	(E)	i	Distribution (F)	1	(C)+(D)+(F) (G)
48	332	WT Equip-Central 1 & 2				0	D 40				
49	332	WT Equip-Central 3				0	P-40		0		0
50	332	WT Equip-South Plant				0	P-41		0		0
51	332	WT Equip-Meramac				0	P-42		0		0
52	332	Other P/E Hand Equipment		8,445		0	P-43		0		0
53	332.4	Equipment Filter Media		182,148		0	P-44		0		8,445
54		Total Water Treatment Plant	\$		¢	0	P-45	•	0	_	182,148
55		Transmission & Distribution	4/	5,415,102	Φ	0		\$	0	\$	3,419,182
56	340	Land & Land Rights	S	27.020	ď						
57	341	Structures & Improvements	ټ	, -	\$	0	P-46	\$	0	\$	27,039
58	341.63	S & 1-Spec Cross		418,511		0	P-47		0		418,511
59	342	Distr. Res. & Standpipes		2.460.220		0	P-48		0		0
60	342	Rsvr & Standpipe-Elev		2,460,339		0	P-49		0		2,460,339
61	342	Rsvr & Standpipe-Ground		2,753,231		0	P-50		0		2,753,231
62	343	T & D Mains (Not Classified)		3,570		0	P-51		0		3,570
63	343.1	T & D Mains - 4" & Less		1.015.045		0	P-52		0		0
64	343.1	T & D Mains AC 4 (STL)		1,915,916		0	P-53		0		1,915,916
65	343.1	T & D Mains Galv 1 (STL)				0	P-54		0		0
66	343.2	T & D Mains - 6" to 8"				0	P-55		0		0
67	343.2	CI-10" & Smaller-1900-1928		17,841,817		0	P-56		0		17,841,817
68	343.2	CI-10" & Smaller 1929-1956				0	P-57		0		0
69	343.2	CI-10" & Smaller-1957-1993				0	P-58		0		0
70	343.2	T & D Mains - DI 6-8 (STL)				0	P-59		0		0
71	343.2	T & D Mains - DI 6-8 (STL) T & D Mains - DI 6-10" (TN)				0	P-60		0		0
72	343.2	T & D Mains - PL 6-8" (STL)				0	P-61		0		0
73	343.3	T & D Mains - 10" to 16"				0	P-62		0		0
74	343.3			11,248,217		0	P-63		0		11,248,217
75	343.3	T & D Mains - 18" & Greater		923,174		0	P-64		0		923,174
76	343.3	CI-12" (STL) CI-16" (STL)				0	P-65		0		0
77	343.3					0	P-66		0		0
78	343.3	T & D Mains - DI 12 (STL)				0	P-66		0		0
79	343.3	T & D Mains - Dl 16 & Greater (STL)				0	P-67		0		0
80	343.3	T & D Mains - LJ 20 (STL)				0	P-68		0		0
81	344	T & D Mains - PL 12 (STL)				0	P-69		0		0
82	345	Fire Mains				0	P-70		0		0
83		Services		7,799,555		0	P-71		0		7,799,555
	346.1	Meters-Bronze Case		445,160		0	P-72		0		445,160
	346.2	Meters-Plastic Case		10,232		0	P-73		0		10,232
	346.3	Meters-Other		144,361		0	P-74		0		144,361
	346.3	Meters-Remote (ARB's)				0	P-75		0		0
	347.1	Meter Install		3,316,522		0	P-76		0		3,316,522
	347.2	Meter Install-Other				0	P-77		0		, , ,
	348	Hydrants		818,714		0	P-78		0		818,714
	349	Other T&D Plant	~		_	0	P-79		0		0
91		Total Transmission & Distribution	\$	50,126,358	S	0	,	ş —	0 5	8	50,126,358

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Line	A/C No (A)	Plant Title (B)		Balance 12/31/2006 (C)			Adjustme Amount (D)	No.		Corporate Distribution (F)		As Adjusted (C)+(D)+(f) (G)
92		Sewer Plant										
93	351	Structures & Improvements	\$		\$;	0	P-80	\$	0	\$	0
94	352.1	Collection Sewers Forced					ō	P-81	ų.	0	Φ	0
95	352.2	Collecting Mains					0	P-82		0		0
96	352.2	Collecting Mains Other					0	P-83		0		0
97	353	Service to Customers					0	P-84		0		0
98	363	Electric Pumping Equipment					0	P-85		0		0
99	370.1	Land & Land Rights					0	P-86		0		0
100	372	T&D Equipment					0	P-87		0		0
101	372	T&D Equipment Influent Lift					0	P-88		0		0
102	374	Outfall Sewer Lines					0	P-89		0		0
103		Total Sewer Plant	\$	0	\$	_	0	• • •	\$	0	\$	0
104		General Plant									•	
105	389	Land & Land Rights	\$	717	\$		0	P-90	\$	0	\$	717
106	390	S&I-Store, Shop & Garage		33,552	•		0	P-91	4.	0	Ф	33,552
107	390.1	S & I-Offices		0			0	P-92		0		33,332
108	390.1	S & I-Leasehold		5,796			0	P-93		0		5,796
109	390.1	S & I-Leasehold - SCADA		2,			0	P-94		0		3,790
110	390.3	S&I-Misc		81,089			. 0	P-95		0		81,089
111	391	Office Furniture and Equipment		43,618			0	P-96		47,476		91,094
112	391.2	Computers & Peripheral Equipment		177,068			0	P-97		145,541		
113	391.25	Computer Software		177,4			0	P-98		382,844		322,609 382,844
114	391.26	Computer Software Personal		2,627			0	P-99		7,424		10,051
115	391.3	Data Handling Equipment		4,332			0	P-100		7,727		4,332
116	391.3	Other Office Equipment		28,010			0	P-101		895		28,905
117	392.11	Trans Equipment-Lt Duty Trucks		125,634			0	P-102		2,552		128,186
118	392.12	Trans Equipment-Hvy Duty Trucks		9,581			0	P-103		2,332		9,581
119	392.2	Trans Equipment-Autos		20,945			0	P-104		9,430		30,375
120	392.3	Trans Equipment Other		53,392			0	P-105		9,450		
121	393	Stores Equipment		7,447			0	P-106		0		53,392
122	394	Tools, Shop & Garage Equipment		547,115			0	P-107		1,042		7,447 548,157
123	394	Tools, Shop & Garage Equip Other		2.17,113			0	P-108		1,042		0
124	395	Laboratory Equipment		62,423			0	P-109		0		
125	395	Laboratory Equipment Other		02,123			0	P-110		0		62,423 0
126	396	Power Operated Equipment		177,464			0	P-111		0		177,464
127	397	Comm Equipment-Non-Tele		49,946			0	P-112		141		50,087
128	397.2	Comm Equipment-Tele		12,210			0	P-112		2,204		
129	398	Miscellaneous		56,147			0	P-113		2,204		2,204
130	399	Other Tangible Property		20,147			0	P-114 P-115		082		56,829
131		Total General Plant	\$	1,486,903	\$		0		s -		s -	2,087,133
132	Total Pla	nt In Service	S	65,094,413			0		S	629,529	30.30	65,723,942

Accounting Schedule 4 Sponsor: Began

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

Adjustments To Plant In Service

Joplin

NO ADJUSTMENTS

Depreciation Reserve

			De	preciation Rese	erv	e					
							Joplin				
	AC			Balance	1	Adjustme					[
	No.	Plant Title		12/31/2006		Amount	No.		Corporate		As Adjusted
Line	(A)	(B)		(C)	1	(D)	(E)		Distribution (F)		(C)+(D)+(F) (G)
1		No. 4 and 23 1 a									1-,
1 2	301	Intangible			_						
3	302	Organization Franchise & Consents	\$		\$	0	R-1	\$	0	\$	0
4	302	Miscellaneous Intangible				0	R-2		0		0
5	303	Total Intangible	٠.		٠.	0	R-3		21,453		21,453
			\$	0	\$	0		\$	21,453	\$	21,453
6		Source of Supply									
7	310	Land & Land Rights	\$		\$	0	R-4	\$	0	\$	0
8	311	Structures & Improvements		90,995		0	R-5		0		90,995
9	312	Collecting & Impounding Res		82,837		0	R-6		0		82,837
10	313	Lake, River & Other Intakes		37,035		0	R-7		0		37,035
11	314	Wells & Springs		373,062		0	R-8		0		373,062
12	315	Infiltration Galleries & Tunnels				0	R-9		0		0
13	316	Supply Mains		250,722		0	R-9		0		250,722
14	316	Supply Mains-North Plant				0	R-10		0		0
15	316	Supply Mains-Central Plant				0	R-11		0		0
16	316	Supply Mains-South Plant				0	R-12		0		0
17	316	Supply Mains-Meramec Plant				0	R-13		0		0
18	317	Other Source of Supply Plant				0	R-14		0		0
19		Total Source of Supply	\$	834,651	\$	0		\$	0	\$	834,651
20		Pumping		,		-		•	O	Ψ	054,051
21	320	Land & Land Rights	\$		r		1) 15	_		_	
22	321	S & I-Plant	10	100.020	\$	0		\$	0	\$	0
23	321.1	S & I-Pumps (STL)		190,030		0	R-16		0		190,030
24	321.2	S & I-Boosters				0	R-17		0		0
25	322	Boiler Equipment				0	R-18		0		0
26	323					0	R-19		0		0
27	324	Other Power Prod. Equip.		6,786		0	R-20		0		6,786
28	325.1	Steam Pumping Equipment				0	R-21		0		0
29	325.1	Electric Pumping Equipment		900,224		0	R-22		0		900,224
30		Pumping Equipment-Pre '46				0	R-23		0		0
	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	Ψ	182,275
41	331	S & I - North Plant		, +		0	R-33		0		182,273
42	331	S & I-Central 1 & 2				0	R-34		Ö		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-36 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	D 20		0		021,200

47 332

WT Equip-North Plant

0

R-39

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

Depreciation Reserve

Joplin

							Joplin				
	A/C			Balance		Adjustme			Corporate		As Adjusted
Line	No	Plant Title		12/31/2006 ©		Amount (D)	No.		Distribution		(C)+(D)+(F)
	(1.)	(5)		(C)		(0)	(E)		(F)		(G)
48	332	WT Equip-Central 1 & 2				0	R-40		0		0
49	332	WT Equip-Central 3				0	R-41		0		0
50	332	WT Equip-South Plant				0	R-42		0		0
51	332	WT Equip-Meramac				0	R-43		0		0
52	332	Other P/E Hand Equipment		248		0	R-44		0		248
53	332.4	Equipment Filter Media		1,292		0	R-45		0		1,292
54		Total Water Treatment Plant	\$	1,035,175	\$	0		\$	0	\$	1,035,175
55		Transmission & Distribution									, ,
56	340	Land & Land Rights	\$		\$	0	R-46	\$	0	s	0
57	341	Structures & Improvements		25,119		0	R-47	-	0		25,119
58	341.63	S & I-Spec Cross		•		0	R-48		0		0
59	342	Distr. Res. & Standpipes		706,813		0	R-49		0		706,813
60	342	Rsvr & Standpipe-Elev		121,512		0	R-50		0		121,512
61	342	Rsvr & Standpipe-Ground		35		0	R-51		0		35
62	343	T & D Mains (Not Classified)		3,456,061		0	R-52		0		3,456,061
63	343.1	T & D Mains - 4" & Less		52,675		0	R-53		0		52,675
64	343.1	T & D Mains AC 4 (STL)		,		0	R-54		0		0
65	343.1	T & D Mains Galv 1 (STL)				Ö	R-55		0		0
66	343.2	T & D Mains - 6" to 8"		581,994		ő	R-56		0		581,994
67	343.2	CI-10" & Smaller-1900-1928		201,337		0	R-57		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		
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-62				0
74	343.3	T & D Mains - 18" & Greater		45,444		0	R-64		0		394,484
75	343.3	CI-12" (STL)		7.7,777		0	R-65		0		45,444
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
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
81	344	Fire Mains				0			0		0
82	345	Services		1,772,513		0	R-70		0		0
83	346.1	Meters-Bronze Case					R-71		0		1,772,513
84	346.2	Meters-Plastic Case		(104,443)		0	R-72		0		(104,443)
85	346.3	Meters-Other		(2,137)		0	R-73		0		(2,137)
86	346.3	Meters-Remote (ARB's)		99,020		0	R-74		0		99,020
87	347.1	Meter Install		676 200		0	R-75		0		0
88	347.2	Meter Install-Other		676,309		0	R-76		0		676,309
89	348	Hydrants		164.051		0	R-77		0		0
90	349	Other T&D Plant		164,051		0	R-78		0		164,051
91	. ,,,	Total Transmission & Distribution	_{\$} -	7,990,318	_e –	0	R-79	ŗ~	0	<u> </u>	868
, 1		2 cm, 1 ductingsion & Distribution	T,	7,390,348	P	Ü		\$	0	\$	7,990,318

Depreciation Reserve

	000000000000000000000000000000000000000	20000000	7		_	_		Joplin				
	A/C No.	Plant Title		Balance			Adjustme			Corporate		As Adjusted
Line	(A)	(B)	1	12/31/2006 (C)		00000	Amount (D)	No.		Distribution (F)		(C)+(D)+(F)
				(-)			(0)	(E)		(14)		(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		\$		\$	
104		General Plant									-	v
105	389	Land & Land Rights	S		\$		0	R-90	\$	0	s	0
106	390	S&I-Store, Shop & Garage		3,001			0	R-91	•	0	1,	3,001
107	390.1	S & I-Offices		81,327			0	R-92		(10,114)		
108	390.1	S & I-Leasehold		785			0	R-93		(10,114)		71,213
109	390.1	S & I-Leasehold - SCADA					0	R-94		0		785
110	390.3	S&I-Misc		2,083			0	R-95		0		0
111	391	Office Furniture and Equipment		53,741			0	R-96		-		2,083
112	391.2	Computers & Peripheral Equipment		(14,012)			0	R-97		(1,387)		52,354
113	391.25	Computer Software		(11,012)			0	R-98		7,546		(6,466)
114	391.26	Computer Software Personal		(2,482)			0	R-99		163,317		163,317
115	391.3	Data Handling Equipment		125			0	R-100		1,584		(898)
116	391.3	Other Office Equipment		6,167						0		125
117	392.11	Trans Equipment-Lt Duty Trucks		268,376			0	R-101		561		6,728
118	392.12	Trans Equipment-Hvy Duty Trucks					0	R-102		3,912		272,288
119	392.2	Trans Equipment-Autos		2,349			0	R-103		0		2,349
120	392.3	Trans Equipment Other		7,848			0	R-104		7,677		15,525
121	393	Stores Equipment		(2,918)			0	R-105		0		(2,918)
122	394	Tools, Shop & Garage Equipment		9,298			0	R-106		0		9,298
123	394	Tools, Shop & Garage Equip Other		186,317			0	R-107		329		186,646
124	395	Laboratory Equipment		(22.776)			0	R-108		0		0
125	395	Laboratory Equipment Other		(23,775)			0	R-109		0		(23,775)
126	396	Power Operated Equipment					0	R-110		0		0
127	397	Comm Equipment-Non-Tele		145,064			0	R-111		0		145,064
128	397.2			10,789			0	R-112		717		11,506
129	398	Comm Equipment-Tele		32,591			0	R-113		890		33,481
130	398	Miscellaneous		19,627			0	R-114		196		19,823
131		Other Tangible Property		<u>-</u>	_		0	R-115	_	0		0
		Total General Plant	\$	786,301	\$		0		\$	175,229	\$	961,530
132		Not Classified		1,704			0	R-116		0		1,704
133	Total Dep	reciation Reserve	S	11,881,216	S		0		\$	196,683	\$	12,077,899

Accounting Schedule 6 Sponsor: Began

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

Adjustments To Reserve

Joplin

NO ADJUSTMENTS

Depreciation Expense

							Joplin				
	A/C					Ì	District	ı		,	
	No.	Plant Title		District Specific Plant	Depreciation		Specific		Corporate Depreciation		Total District
Line	(A)	(B)		(Acete Sch 3) (C)	Rate (D)		Depreciation (E)		Distribution (F)		Depreciation (G)
1		Intangible							.,		(47)
2	301	Organization	\$	0	0.00%	ø		æ			
3	302	Franchise & Consents	φ	20,740	0.00%	Э	0 0	\$		\$	0
4	303	Miscellaneous Intangible		46,204	0.00%		0		0		0
5		Total Intangible	\$	66,944	0.0071	\$		\$		\$	0
6		Source of Supply		, -		Ψ	·	Ψ	v	Φ	U
7	310	Land & Land Rights	\$	146,949	0.00%	e	0	\$	0	ď	4
8	311	Structures & Improvements	Ψ	2,247,667	2.45%	4	55,068	Þ	0	\$	0
9	312	Collecting & Impounding Res		110,883	1.25%		1,386		0 0		55,068
10	313	Lake, River & Other Intakes		52,654	1.77%		932		0		1,386 932
11	314	Wells & Springs		3,706,315	1.67%		61,895		0		61,895
12	315	Infiltration Galleries & Tunnels		0	1.67%		01,029		0		01,893
13	316	Supply Mains		343,054	1.60%		5,489		0		5,489
14	316	Supply Mains-North Plant		0	1.60%		0		0		0,402
15	316	Supply Mains-Central Plant		0	1.60%		0		ō		0
16	316	Supply Mains-South Plant		0	1.60%		0		ő		ő
17	316	Supply Mains-Meramec Plant		0	1.60%		0		0		0
18	317	Other Source of Supply Plant		0	4.00%		0		0		0
19		Total Source of Supply	\$	6,607,522		\$	124,770	\$	0	\$	124,770
20		Pumping									
21	320	Land & Land Rights	\$	12,561	0.00%	\$	0	S	0	\$	0
22	321	S & I-Plant		522,767	1.73%		9,044		0		9,044
23	321.1	S & I-Pumps (STL)		0	1.73%		0		0		0
24	321.2	S & I-Boosters		0	1.73%		0		0		0
25	322	Boiler Equipment		348	2.00%		7		0		7
26	323	Other Power Prod. Equip.		69,359	2.00%		1,387		0		1,387
27	324	Steam Pumping Equipment		6,907	0.00%		0		0		0
28	325.1	Electric Pumping Equipment		2,391,994	2.44%		58,365		0		58,365
29	325.2	Pumping Equipment-Pre '46		0	2.44%		0		0		0
30	325.3	Pumping Equipment-Post '46		0	2,44%		0		0		0
31 32	325	Pumping Equipment-Booster		0	2.44%		0		0		0
33	326 326	Diesel Pumping Equipment		132,189	2.44%		3,225		0		3,225
3 4	326	Dsl Pump Equip-Stratman Dsl Pump Equip-Central Plant		0	2.44%		0		0		0
35	327	Pump Equip Hydraulic		0	2.44%		0		0		0
36	328	Other Pumping Equipment		251.370	2.44%		0		0		0
37	320	Total Pumping	<u>_</u>	251,379 3,387,504	2.44%	œ.	6,134	ď.	0	٠.	6,134
38			Ψ	5,567,504		Ъ	78,162	\$	0	3	78,162
38 39	330	Water Treatment Plant Land & Land Rights	\$	11 715	0.000		-			•	
40	331	Structures & Improvements	2	11,715	0.00%	\$	0	\$		\$	0
41	331	S & I - North Plant		827,541 0	1.63%		13,489		0		13,489
42	331	S & I-Central 1 & 2		0	1.63% 1.63%		0		0		0
43	331	S & I-Central 3		0	1.63%		0		0		0
44	331	S & I-South Plant		0	1.63%		0		0		0
45	331	S & I-Meramac		0	1.63%		0		0		0
46	332	WT Equip Non-Media		2,389,333	2.78%		66,423		0		66,423
47	332	WT Equip-North Plant		2,302,333	2.78%		00,423		0		00,423
48	332	WT Equip-Central 1 & 2		0	2.78%		0		0		0
49	332	WT Equip-Central 3		0	2.78%		ő		0		0
50	332	WT Equip-South Plant		0	2.78%		0		0		0
51	332	WT Equip-Meramac		0	2.78%		ő		o o		Ö
52	332	Other P/E Hand Equipment		8,445	3.33%		281		0		281
53	332.4	Equipment Filter Media		182,148	2.78%		5,064		0		5,064
54		Total Water Treatment Plant	\$	3,419,182		\$	85,257	\$	0	\$	85,257

Depreciation Expense

					Joplin		
	A/C				Transcription Confederation	600002000000000000000000000000000000000	Samona and Samona and Samo
		M . T. l	District Specific Plant	Depreciation	District Specific	Corporate Depreciation	Total District
	No.	Plant Title	(Acetg Sch 3)	Rate	Depreciation	Distribution	Depreciation
Line	(A)	(B)	(0)	(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	\$ 0 11,174
58	341.63	S & I-Spec Cross	0	0.00%	0	0	0
59	342	Distr. Res. & Standpipes	2,460,339	2.25%	55,358	0	55,358
60	342	Rsvr & Standpipe-Elev	2,753,231	2.25%	61,948	0	61,948
61	342	Rsvr & Standpipe-Ground	3,570	2.25%	80	0	80
62	343	T & D Mains (Not Classified)	0	1.50%	0	0	0
63	343.1	T & D Mains - 4" & Less	1,915,916	1.50%	28,739	0	28,739
64	343.1	T & D Mains AC 4 (STL)	0	1.50%	0	0	0
65	343.1	T & D Mains Galv 1 (STL)	0	1.50%	0	0	0
66	343.2	T & D Mains - 6" to 8"	17,841,817	1.50%	267,627	0	267,627
67	343.2	CI-10" & Smaller-1900-1928	0	1.50%	0	0	0
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"	11,248,217	1.50%	168,723	0	168,723
74	343.3	T & D Mains - 18" & Greater	923,174	1.50%	13,848	0	13,848
75 76	343.3 343,3	CI-12" (STL)	0	1.50%	0	0	0
70	343.3	CI-16" (STL)	0	1.50%	0	0	0
78	343.3	T & D Mains - DI 12 (STL)	0	1.50%	0	0	0
79	343.3	T & D Mains - DI 16 & Greater (STL) 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	7,799,555	1.50% 3.08%	0	0	0
83	346.1	Meters-Bronze Case	7,799,333 445,160	3.08% 2.43%	240,226	0	240,226
84	346.2	Meters-Plastic Case	10,232	2.43%	10,817 249	0	10,817
85	346.3	Meters-Other	144,361	2.43%	3,508	0	249 3,508
86	346.3	Meters-Remote (ARB's)	0	2.43%	0,506	0	3,500 0
87	347.1	Meter Install	3,316,522	2.43%	80,591	0	80,591
88	347.2	Meter Install-Other	0	2.43%	0	0	0
89	348	Hydrants	818,714	1.92%	15,719	0	15,719
90	349	Other T&D Plant	0	2.00%	0	ő	0
91		Total Transmission & Distribution	\$ 50,126,358		\$ 958,608	s 0	\$ 958,608
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%	Ö	0	ő
96	352.2	Collecting Mains Other	0	0.00%	Ö	0	ő
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	S 717	0.00%	\$ 0 :	s 0	s 0
106	390	S&I-Store, Shop & Garage	33,552	2.40%	805	0	805
107	390.1	S & I-Offices	0	2.40%	0	0	0
108	390.1	S & I-Leasehold	5,796	5.00%	290	0	290

Depreciation Expense

Line	A/C No.	Plant Title (B)	District Specific Plant (Accig Sch 3) (C)	Depreciation Rate (D)	Joplin District Specific Depreciation (E)	Corporate Depreciation Distribution (F)	Total District Depreciation
109	390.1	S & I-Leasehold - SCADA	0	5.00%	0	0	
110	390.3	S&I-Misc	81,089	2.40%	1,946	0	0
111	391	Office Furniture and Equipment	43,618	4.00%	1,745	0	1,946
112	391.2	Computers & Peripheral Equipment	177,068	14.29%	25,303	1,899	3,644
113	391.25	Computer Software	0	14.29%	23,303	20,798	46,101
114	391.26	Computer Software Personal	2,627	14.29%	375	54,708	54,708
115	391.3	Data Handling Equipment	4,332	6.67%	375 289	1,061	1,436
116	391.3	Other Office Equipment	28,010	6.67%	1,868	0	289
117	392.11	Trans Equipment-Lt Duty Trucks	125,634	0.00%	,	60	1,928
118	392.12	Trans Equipment-Hvy Duty Trucks	9.581	8.33%	0	0	0
119	392.2	Trans Equipment-Autos	20,945	0.00%	798	0	798
120	392.3	Trans Equipment Other	53,392	0.00%	0	0	0
121	393	Stores Equipment	7,447	2.86%	0	0	0
122	394	Tools, Shop & Garage Equipment	547,115	5.00%	213	0	213
123	394	Tools, Shop & Garage Equip Other	0		27,356	52	27,408
124	395	Laboratory Equipment	62,423	5.00%	0	0	0
125	395	Laboratory Equipment Other	02,423	4.00%	2,497	0	2,497
126	396	Power Operated Equipment	177,464	4.00%	0	0	0
127	397	Comm Equipment-Non-Tele	49,946	6.82%	12,103	0	12,103
128	397.2	Comm Equipment-Tele	49,940	5.00%	2,497	7	2,504
129	398	Miscellaneous	=	6.67%	0	147	147
130	399	Other Tangible Property	56,147	5.00%	2,807	34	2,841
131	• •	Total General Plant	<u> </u>	5.00%	,0	0	0
		J. S.	1,486,903	5	80,893	\$ 78,766 \$	159,659
132	Total Dep	oreciation Expense ş	65,094,413	S	1,327,690	78,766 \$	1,406,456

Cash Working Capital

In	nŀ	11
90	٠,	u.

		_				John			
	Description		Adjusted Test Year Expenses	Revenue Lag	Expense Lag	Net CWC Lag	Factor		Cash Working Capital Requirement [[8]5(5)]
Line	(A)	12.00	(B)	(C)	(D)	(E)	(F)		(G)
1	Operation & Maintenance Expense								
2	Base Payroll	\$	722,483	38.64	13.00	25.64	0.0702	\$	50.719
3	Payroll Withholdings:	Ψ	722,403	33.04	15.00	25.04	0.0702	D	50,718
4	FICA - Employee Portion		99,398	38.64	16.19	22.45	0.0615		6 112
5	Federal Income Taxes Withheld		236,942	38.64	16.19	22.45	0.0615		6,113
6	State Income Taxes Withheld		76,900	38.64	18.19	20.45	0.0613		14,572
7	401(k)		137,734	38.64	38.82	(0.18)	(0.0005)		4,306
8	EIP		10,651	38.64	38.82	(0.18)	(0.0005)		(69)
9	Fuel & Power		664,147	38.64	37.20	1.44	0.0003)		(5)
10	Chemicals		461,139	38.64	38.64	0.00	0.0009		2,590
11	Materials and Supplies		51,388	38.64	38.64	0.00	0.0000		0
12	Purchased Water		0	38.64					0
13	Management Fees		•		42.45	(3.81)	(0.0104)		0
14	Group Insurance		1,476,388 296,375	38.64	21.41	17.23	0.0472		69,686
15	OPEB's		*	38.64	(7.50)	46.14	0.1264		37,462
			64,522	38.64	3.41	35.23	0.0965		6,226
16	Pensions		181,553	38.64	17.58	21.06	0.0577		10,476
17	EIP - Employer Match		(2,361)	38.64	38.82	(0.18)	(0.0005)		1
18	401(k) - Employer Match		19,838	38.64	38.82	(0.18)	(0.0005)		(10)
19	Insurance Other Than Group		241,905	38.64	42.44	(3.80)	(0.0104)		(2,516)
20	Uncollectible Accounts		146,633	38.64	38.64	0.00	0.0000		0
21	Rents		33,195	38.64	(9.96)	48.60	0.1332		4,422
22	Cash Vouchers	_	607,210	38.64	21.41	17.23	0.0472		28,660
23	Total Operation & Maintenance Expense	\$	5,526,038					\$	232,632
24	Taxes Other Than Income								
25	FICA - Employer Portion		99,398	38.64	16.19	22.45	0.0615	\$	6,113
26	Federal Unemployment		1,523	38.64	76.38	(37.74)	(0.1034)		(157)
27	State Unemployment		3,891	38.64	76.38	(37.74)	(0.1034)		(402)
28	Property Taxes		392,649	38.64	182.50	(143.86)	(0.3941)		(154,743)
29	Franchise Tax		16,360	38.64	(77.50)	116.14	0.3182		5,206
30	PSC Assessment		51,931	38.64	(31.63)	70.27	0.1925		9,997
31	Total Taxes Other Than Income	s -	565,752		(, , ,			\$	
32	Other Expenses		, , , , , , ,						(,,
33	Gross Receipts Tax		401,950	22,30	47 27	(25.07)	(0.0697)		(27,614)
34	Sales Tax		44,000		47.37	(25.07)	(0.0687)		` · ·
35	Missouri Primacy Fees			0.00	8.12	(8.12)	(0.0222)		(977)
36	Total Other Expenses	s –	54,207	22.30	243.50	(221.20)	(0.6060)	æ	(32,849)
50	Total Other Expenses	J.	500,158					\$	(61,440)
37	Cash Working Capital Before Income Tax and Interest Offsets							\$	37,206
38	Interest Expense	\$	917,989	38.64	108.85	(70.21)	(0.1924)	\$	(176,621)
39	Federal Income Tax	\$	649,640	38.64	37.00	1.64	0.0045	\$	2,923
40	State Income Tax	\$	102,086	38.64	58.95	(20.31)	(0.0556)	\$	(5,676)

Income Statement

						Joplin				
Line	Description (A)		Test Year End Direct Charges		Adjustine Amount	ent No		Adjusted Corporate Distribution		Test Year As Adjusted ((B)+(C)+(E))
ì	Operating Revenues:					,		(-)		(1)
2	Residential Revenue	\$	4,281,323	\$	(351,095)	S-1	\$		ė.	2 020 220
3	Commercial Revenue	-	1,643,896	Ψ	58,764	S-1 S-2	Ъ	0	\$,
4	Industrial Revenue		1,391,683		(29,542)	S-2 S-3		2		1,702,662
5	Private Fire		228,274		(17,223)	S-4		0		1,362,141
6	Public Fire		10		0	S-5		0		211,051
7	Public Authorities		185,532		3,540	S-6		0		10
8	Sales For Resale		201,817		1,546	S-7		0		189,072
9	Other Revenue		232,712		0	S-8		10,436		203,363
10	Total Revenues	\$	8,165,247	- \$	(334,010)	5-6	S	10,438	\$	243,148
11 12	Operating Expenses: Operation & Maintenance:			•	(33 1,010)		Ą	10,438	φ	7,841,675
13	Source of Supply		310,212		1,811	S-9		32		312,055
14	Pumping		603,077		70,341	S-10		(8,361)		665,056
15	Water Treatment		448,354		246,468	S-11		89		694,911
16	Transmission & Distribution		403,188		64,009	S-12		1		467,197
17	Customer Accounts		152,219		51,147	S-13		241,343		444,709
18	Administrative & General		481,090		286,499	S-14		2,174,521		2,942,109
19	Total O & M Expense	\$	2,398,140	\$	720,274		\$	2,407,624	\$	5,526,038
20	Other Operating Expenses:									,
21	Depreciation - Plant		853,181		675,264	S-15		78,766		1,607,211
22	Amortization		0		0	S-16		8,212		8,212
23	Taxes Other Than Income		441,459		51,292	S-17		73,001		565,752
24	Total Other Operating Expense	\$	1,294,640	\$	726,556		\$	159,979	\$	2,181,175
25	Total Operating Expenses		3,692,780		1,446,830			2,567,603	J.	7,707,213
26	Net Income Before Income Taxes	\$	4,472,467	\$	(1,780,840)		<u> </u>	(2,557,165)	\$	134,462
27	Income Taxes:									,
28	Current Income Tax	\$	0	\$	(206,792)	S-18	\$	(125,748)	\$	(332,540)
29	Deferred Income Tax:									
30	Deferred Income Tax Expense		0		(15,787)	S-19		110,746		94,959
31	ITC Amortization		0	_	0	S-20	_	(8,297)	_	(8,297)
32	Total Income Taxes	\$	0	\$	(222,579)		\$	(23,299)	\$	(245,877)
33	Net Operating Income	S	4,472,467	\$	(1,558,262)		\$	(2,533,866)	\$	380,339

Adjustments To Income Statement

	Adjustments 10 income statement		
		J	oplin
Adjmt No	Description	Adjustment Amount	Total Adjustment
Residentia	l Revenue S-1		\$ (351,095)
1	To Normalize and Annualize Revenues (Grissum)	\$ (389,903)	
2	To Remove Unbilled Revenues (Grissum)	38,808	
3	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Commerci	al Revenue S-2		\$ 58,764
1	To Normalize and Annualize Revenues (Grissum)	\$ 35,738	
2	To Remove Unbilled Revenues (Grissum)	23,026	
3	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Industrial	Revenue S-3		\$ (29,542)
1	To Normalize and Annualize Revenues (Grissum)	\$ (52,185)	
2	To Remove Unbilled Revenues (Grissum)	22,643	
Private Fi	re S-4		\$ (17,223)
1	To Remove Unbilled Revenues (Grissum)	(17,223)	
Public Fir	e S-5	0	\$ 0
1	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Public Au	thorities 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 Rev	renue S-8		\$ 0
1	To Include Compensation for MAWC Services Provided by AWR (Cassidy)		
		0	
Source of			\$ 1,811
I	To Annualize Payroll (Hanneken)	\$ 1,948	
		/· ~ = \	

To Normalize Overtime Pay (Hanneken)

2

(137)

Adjustments To Income Statement

		Jop	lin
Adjmt No	Description	Adjustment Amount	Total Adjustment
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	0	
5	To Annualize Purchased Water Expense (Grissum)	0	
Pumping	S-10		\$ 70,341
1	To Annualize Payroll (Hanneken)	\$ 57,287	
2	To Normalize Overtime Pay (Hanneken)	(4,019)	
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	(9)	
5	To Annualize Fuel & Power Expense (Grissum)	17,081	
Water Tre	eatment S-11		\$ 246,468
1	To Annualize Payroll (Hanneken)	\$ 22,027	
2	To Normalize Overtime Pay (Hanneken)	(1,545)	
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	(517)	
5	To Annualize Waste Disposal Expense (Hagemeyer)	0	
6	To Annualize Chemicals Expense (Grissum)	226,503	
Transmis	sion & Distribution S-12		\$ 64,009
1	To Annualize Payroll (Hanneken)	\$ 68,838	
2	To Normalize Overtime Pay (Hanneken)	(4,829)	
3	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	0	
4	To Annualize Main Breaks Expense (Hagemeyer)	0	
Customer	Accounts S-13		\$ 51,147
1	To Annualize Payroll (Hanneken)	\$ 29,523	
2	To Normalize Overtime Pay (Hanneken)	(2,071)	
3	To Annualize Postage Expense (Grissum)	2,512	
4	To Annualize Uncollectibles Expense (Grissum)	21,184	
Administ	rative & General S-14		\$ 286,499
1	To Annualize Payroll (Hanneken)	\$ 33,944	
2	To Normalize Overtime Pay (Hanneken)	(2,381)	

Adjustments To Income Statement

Joplin

Adjmt No	Description	Adjustment Amount	Fotal Adjustment
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	(7,917)	
5	To Remove STEP Costs (Hagemeyer)	0	
6	To Adjust the Allocation of Belleville Labs (Cassidy)	0	
7	To Annualize Insurance Other Than Group (Hagemeyer)	26,125	
8	To Annualize Other Post Employment Benefits (Hagemeyer)	22,043	
9	To Annualize Tank Painting Expense (Hagemeyer)	(89,284)	
10	To Annualize Pension Expense (Hagemeyer)	54,437	
11	To Annualize Transportation Leases (Hagemeyer)	(7,624)	
12	To Annualize Waste Disposal Expense (Hagemeyer)	(16,408)	
13	To Annualize Main Breaks Expense (Hagemeyer)	0	
14	To Normalize Rate Case Expense (Hagemeyer)	0	
15	To Remove Meals, Awards, etc. (Began)	(276)	
16	To Remove Miscellaneous Expense (Began)	(5,858)	
17	To Remove Dues and Donations (Began)	(51,149)	
18	To Remove Disallowed Promotion Expense (Began)	(4,399)	
19	To Remove Disallowed Advertising Expense (Began)	(600)	
20	To Remove Disallowed Dues, Donations and Memberships (Began)	0	
21	To Remove Disallowed Lobbying Expense (Began)	0	
22	To Annualize Payroll Tax Expense (Hanneken)	345,544	
23	To Annualize Incentive Compensation Expense (Hanneken)	(9,698)	
24	To Adjust Allocated External Affairs Expense (Hanneken)	0	
25	To Adjust Allocated Management Fees Expense (Hanneken)	0	
26	To Adjust Allocated Incentive Compensation Expense (Hanneken)	0	
27	To Reduce Capitalized Cost (Hanneken)	0	
28	To Remove Expense Associated with Penalties (Hagemeyer)	0	
Depreciation		\$	675,264
1	To annualize depreciation expense at Staff's proposed rates (Began)	474,509	

Adjustments To Income Statement

			Jo	plin
Adjint No	Description	,	Adjustment Amount	Total Adjustment
2	To adjust depreciation expense related to contributions in aid of construction (Began)			
			202,457	
3	To adjust depreciation related to transportation and power operated equipment (Began)		(1,702)	
			(1,702)	
Amortizat	ion S-16	r.		\$ 0
1		\$	0	
Taxes Oth	er Than Income S-17			\$ 51,292
1	To Annualize Payroll Taxes (Hanneken)	\$	17,306	
2	To Adjust Payroll Tax Related to Incentive Compensation (Hanneken)		(742)	
3	To Remove Payroll Tax Related to Lobbyist (Hanneken)		0	
4	To Adjust Franchise Tax (Began)		0	
5	To Adjust PSC Assessment (Began)		0	
6	To Adjust Property Tax (Began)		34,728	
Current Ir	acome Tax S-18			\$ (206,792)
1	To adjust current income tax expense. (Cassidy)	\$	(206,792)	
Deferred I	ncome Tax Expense S-19	50 400 0 0000		\$ (15,787)
1	To adjust deferred income tax expense. (Cassidy)	\$	(15,787)	
ITC Amo	rtization S-20			\$ 0
1		\$	0	
2			0	

Income Tax Calculation

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Net Operating Income (Acct. Sch. 1)		20040000000000000000000000000000000000						opn	11		
Net Operating Income (Acet. Sch. 1)	Line					9	Return		Return		Return
Addi	1	Net Operating Income (Acet. Sch. 1))	\$		\$		¢	- 1	¢	, ,
Potential Income Taxes	2	Add:		_			2,120,520	d)	2,107,944	D	2,213,308
Deferred Income Taxes	3	Current Income Tax			(332 540)		751 727		791 276		910.004
Tite Provision for Federal Income Tax Provision for Provision for Federal Income Tax Provision for Federal Income	4	Deferred Income Taxes			(332,340)		131,727		/81,2/6		810,824
Trick more late for linear 1	5	Deferred Income Tax Expense			94,959		94 959		04.050		04.050
Net Income Before Income Tax	6						-				
Additions to Not Income Before Income Tax: 9	7	Net Income Before Income Tax		\$				s ⁻		\$	
Contributions In Aid of Construction	8	Addditions to Net Income Before Inc	ome Tax:					•	2,033,003	J.	5,112,655
Contributions In Aid of Construction	9	Book Depreciation		\$	1,607,211	\$	1 607 211	ç	1 607 211	æ	1 607 211
Non Deductible Reserve Deficiency Amortization 0 0 2,249 2,2	10			,				Ψ		D	
Miscellaneous Non-deductible Expenses	11	Non Deductible Reserve Deficienc	y Amortization		0		_		•		_
Other (Describe)			enses		2,249		2,249		-		-
Other (Describe) 0					0						
Total Additions Statistics		•			0		0				
Subtractions to Net Income Before Income Tax: Interest Expense	15	Total Additions		\$	1,609,461	\$	1,609,461	\$	1,609,461	\$	
Tax Straight Line Depreciation	16		come Tax:						·		,
18 Tax Straight Line Depreciation 1,607,211 2,000 0 <th< td=""><td></td><td></td><td>@ 2.71%</td><td>\$</td><td>917,989</td><td>S</td><td>917,989</td><td>\$</td><td>917 989</td><td>ς.</td><td>917 980</td></th<>			@ 2.71%	\$	917,989	S	917,989	\$	917 989	ς.	917 980
19 Tax Depreciation in Excess of Straight Line 84,968 <t< td=""><td></td><td></td><td></td><td></td><td>1,607,211</td><td></td><td>•</td><td>-</td><td></td><td>ų,</td><td></td></t<>					1,607,211		•	-		ų,	
20 Cost of Removal 0 0 0 0 0 21 Other (Describe) 0 <			ght Line		84,968						
22 Other (Describe) 0					0		0				
Total Subtractions					0		0		0		Ü
Net Taxable Income \$ (866,246) \$ 1,958,202 \$ 2,035,175 \$ 2,112,147 Provision for Federal Income Tax Net Taxable Income Net						_	0		0		0
Provision for Federal Income Tax Net Taxable Income Bederal Income Tax Bede	23	Total Subtractions		\$	2,610,168	\$	2,610,168	\$	2,610,168	\$	2,610,168
Net Taxable Income	24	Net Taxable Income		\$	(866,246)	\$	1,958,202	\$	2,035,175	\$	2,112,147
Deduct Missouri Income Tax		Provision for Federal Income Tax									<u> </u>
Deduct Missouri Income Tax				\$	(866,246)	\$	1,958,202	\$	2.035.175	\$	2 112 147
Federal Taxable Income Federal Income Tax Fe			@ 100.00%					•		4,	
Provision for Missouri Income Tax Net Taxable Income Deduct Federal Income Tax Missouri Taxable Income Missouri Income Tax Missouri	28	Federal Taxable Income		\$		s ⁻		\$		s -	
Provision for Missouri Income Tax	29	Federal Income Tax	@ 35.00%	\$	(287,380)	\$	649,640	\$		\$	
Net Taxable Income \$ (866,246) \$ 1,958,202 \$ 2,035,175 \$ 2,112,147	30	Provision for Missouri Income Tax									
Deduct Federal Income Tax	31			S	(866 246)	\$	1 958 202	¢	2.025.175	ď	2 112 147
33 Missouri Taxable Income \$ (722,556) \$ 1,633,382 \$ 1,697,587 \$ 1,761,791 34 Missouri Income Tax @ 6.25% \$ (45,160) \$ 102,086 \$ 106,099 \$ 110,112 35 Summary of Provision For Income Tax 36 Federal Income Tax \$ (287,380) \$ 649,640 \$ 675,177 \$ 700,712 37 State Income Tax (45,160) 102,086 106,099 110,112	32	Deduct Federal Income Tax	@ 50.00%	4		4		Φ		'n	
34 Missouri Income Tax @ 6.25% \$ (45,160) 102,086 106,099 110,112 35 Summary of Provision For Income Tax \$ (287,380) \$ 649,640 \$ 675,177 \$ 700,712 37 State Income Tax (45,160) 102,086 106,099 110,112	33	Missouri Taxable Income	O	s		s		<u>, </u>		e –	
35 Summary of Provision For Income Tax 36 Federal Income Tax \$ (287,380) \$ 649,640 \$ 675,177 \$ 700,712 37 State Income Tax (45,160) 102,086 106,099 110,112	34	Missouri Income Tax	@ 6.25%								
36 Federal Income Tax \$ (287,380) \$ 649,640 \$ 675,177 \$ 700,712 37 State Income Tax (45,160) 102,086 106,099 110,112	35	Summary of Provision For Income To	Y		,		•	-	,		,
37 State Income Tax (45,160) 102,086 106,099 110,112				2	(287 290)	C	640.640	c	<i>(35</i> 133	e.	500 51 5
38 Total Current Process Total				û		D.		Þ		5	
38 Total Current Income Tax \$ (332,540) \$ 751,727 \$ 781,276 \$ 810,824				······································	(72,100)		102,000		100,099		110,112
	38	Total Current Income Tax		S	(332,540)	S	751,727	\$	781,276	S	810,824

MEXICO

Revenue Requirement

Line	(A)		8 60% Equity Return		9.10% Equity Return		9.60% Equity Return
Title	•		, ,		(C)		(D)
1	Net Original Cost Rate Base (From Accounting School	dule 2) \$	12,633,887	\$	12,633,887	\$	12,633,887
2	Rate of Return		6.26%	_	6.40%	_	6.54%
3	Net Operating Income Requirement	\$	790,881	\$	808,569	\$	826,256
4	Net Operating Income Available (From Accounting School	dule 9)	506,671	_	506,671	_	506,671
5	Additional Net Operating Income Requirement	\$	284,211	\$	301,898	\$	319,585
6	Income Tax Requirement: (From Accounting Schee	dule 11)					
7	Required Current Income Tax	\$	267,644	\$	278,664	\$	289,685
8	Test Year Current Income Tax	_	90,558	_	90,558	_	90,558
9	Additional Current Income Tax Requirement	\$	177,085	\$	188,106	\$	199,126
10	Additional Gross Revenue Requirement Before Allowances	\$	461,296	\$	490,004	\$	518,712
11	Allowance for True-up	\$	265,579	\$	265,579	\$	265,579
12	Additional Gross Revenue Requirement	S	726,875	\$	755,583	\$	784,291
13	Adjusted Revenue at Current Rates (From Accounting Schee	dule 9) \$	2,584,290	\$	2,584,290	S	2,584,290
14	Total Gross Revenue Requirement	\$	3,311,165	\$	3,339,873	\$	3,368,581

Rate Base

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

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

Plant In Service

Line	A/C No.	Plant Title (B)		Balance 12/31/2006 (C)		Adjustme Amount (D)	No.		Corporate Distribution (F)		100000000000	s Adjusted (C)+(D)+(F) (G)
1		Intangible										
2	301	Organization	\$		\$	0	P-1	\$	2,483	5	;	2,483
3	302	Franchise & Consents				0	P-2		0			0
4	303	Miscellaneous Intangible	_	1,122		0_	P-3		3,888			5,010
5		Total Intangible	\$	1,122	\$	0		\$	6,371	\$	3	7,493
6		Source of Supply										
7	310	Land & Land Rights	\$	25,516	\$	0	P-4	\$	0	\$	3	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			934,61 <i>5</i>
12	315	Infiltration Galleries & Tunnels				0	P-9		0			0
13	316	Supply Mains		866,809		0	P-9		0			866,809
14	316	Supply Mains-North Plant				0	P-10		0			0
15	316	Supply Mains-Central Plant				0	P-11		0			0
16	316	Supply Mains-South Plant				0	P-12		0			0
17	316	Supply Mains-Meramec Plant				0	P-13		0			0
18	317	Other Source of Supply Plant	_	1,730		0	P-14		0			1,730
19		Total Source of Supply	\$	1,897,068	9	6 0		\$	0	9	5	1,897,068
20		Pumping										
21	320	Land & Land Rights	\$	58,808	S	6 0	P-15	\$	0	,	5	58,808
22	321	S & I-Plant		73,206		0	P-16		0			73,206
23	321.1	S & I-Pumps (STL)				0	P-17		0			0
24	321.2	S & I-Boosters				0	P-18		0			0
25	322	Boiler Equipment				0	P-19		0			0
26	323	Other Power Prod. Equip.		5,353		0	P-20		0			5,353
27	324	Steam Pumping Equipment				0	P-21		0			0
28	325.1	Electric Pumping Equipment		741,464		0	P-22		0			741,464
29	325.2	Pumping Equipment-Pre '46				0	P-23		0			0
30	325.3	Pumping Equipment-Post '46				0	P-24		0			0
31	325	Pumping Equipment-Booster				0	P-25		0			0
32	326	Diesel Pumping Equipment				0	P-26		0			0
33	326	Dsl Pump Equip-Stratman				0	P-27		0			0
34	326	Dsl Pump Equip-Central Plant				0	P-28		0			0
35	327	Pump Equip Hydraulic		00000		0	P-29		0			33,882
36	328	Other Pumping Equipment	٠.	33,882		s 0	P-30	\$		- ,	s —	912,713
37		Total Pumping	\$	912,713	•	5		D	U		ď.	912,713
38		Water Treatment Plant						_			_	12.000
39	330	Land & Land Rights	\$	13,920			P-31	S			\$	13,920
40	331	Structures & Improvements		3,361,873		0	P-32		0			3,361,873
41	331	S & I - North Plant				0	P-33		0			0
42	331	S & 1-Central 1 & 2				0	P-34		0			0 0
43	331	S & 1-Central 3				0	P-35		0			0
44	331	S & 1-South Plant				0	P-36		0			0
45	331	S & I-Meramac				0	P-37		0			2,488,498
46	332	WT Equip Non-Media		2,488,498		0	P-38 P-39		0			2,488,478
47	332	WT Equip-North Plant				0	17-39		U			v

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

Plant In Service

					_		Mexico	_		_	
	A/C			Balance	1	Adjustme	uta		Corporate		As Adjusted
	No.	Plant Title		12/31/2006	l	Amount	Nø.		Distribution		(C)+(D)+(F)
Line	(A)	(B)		(C)		(D)	(E)		(F)		(G)
48	332	WT Equip-Central 1 & 2				0	P-40		0		0
49	332	WT Equip-Central 3				0	P-41		0		0
50	332	WT Equip-South Plant				0	P-42		0		0
51	332	WT Equip-Meramac				0	P-43		0		0
52	332	Other P/E Hand Equipment		23,864		0	P-44		0		23,864
53	332.4	Equipment Filter Media		69,180		0	P-45		0		69,180
54	JJ	Total Water Treatment Plant	\$	5,957,335	\$	0		\$	0	\$	5,957,335
55		Transmission & Distribution									
56	340	Land & Land Rights	\$	13,336	\$	0	P-46	\$	0	\$	13,336
57	341	Structures & Improvements		69,287		0	P-47		0		69,287
58	341.63	S & I-Spec Cross				0	P-48		0		0
59	342	Distr. Res. & Standpipes		304,708		0	P-49		0		304,708
60	342	Rsvr & Standpipe-Elev		46,971		0	P-50		0		46,971
61	342	Rsvr & Standpipe-Ground		19,616		0	P-51		0		19,616
62	343	T & D Mains (Not Classified)		2,718,252		0	P-52		0		2,718,252
63	343.1	T & D Mains - 4" & Less		182,724		0	P-53		0		182,724
64	343.1	T & D Mains AC 4 (STL)		,		0	P-54		0		0
65	343.1	T & D Mains Galv 1 (STL)				0	P-55		0		0
66	343.2	T & D Mains - 6" to 8"		909,483		0	P-56		0		909,483
67	343.2	CI-10" & Smaller-1900-1928		505,105		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 - Dl 6-8 (STL)				0	P-60		0		0
71	343.2	T & D Mains - DI 6-10" (TN)				0	P-61		0		0
72	343.2	T & D Mains - PL 6-8" (STL)				0	P-62		0		0
73	343.3	T & D Mains - 10" to 16"		707,992		Ő	P-63		0		707,992
74	343.3	T & D Mains - 10" & Greater		101,552		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 12 (STD) T & D Mains - DI 16 & Greater (STL)				0	P-67		0		0
78 79	343.3	T & D Mains - LJ 20 (STL)				ő	P-68		0		0
80	343.3	T & D Mains - PL 12 (STL)				0	P-69		0		0
81	344	Fire Mains		30,970		0	P-70		0		30,970
82	345	Services		1,664,804		0	P-71		0		1,664,804
83	346.1	Meters-Bronze Case		364,606		0	P-72		0		364,606
84	346.2	Meters-Plastic Case		304,000		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)		72,130		0	P-75		0		0
87	340.3	Meter Install		801,924		0	P-76		0		801,924
87 88	347.1 347.2	Meter Install-Other		5U1,724		0	P-77		0		0
	347.2 348			374,686		0	P-77 P-78		0		374,686
89 90	348 349	Hydrants Other T&D Plant		11,797		0	r-78 P-79		0		11,797
91	247	Total Transmission & Distribution	\$	8,293,306	e.	0	1-13	s -	0	\$	
91		Total Hansinission & Distribution	Φ	0,275,500	Tu	Ü		4º	U	٠	-,,

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

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Line	A/C No (A)	Plant Title (B)	Balance 12/31/2006 (C)		Adjustm Amount (D)	ents No. (E)		Corporate Distribution (F)		As Adjusted (C)+(D)+(F) (G)
92		Sewer Plant								
93	351	Structures & Improvements	\$	\$	0	P-80	\$	0	S	0
94	352.1	Collection Sewers Forced			0	P-81	•	0	•	0
95	352.2	Collecting Mains			0	P-82		0		0
96	352.2	Collecting Mains Other			0	P-83		0		0
97	353	Service to Customers			0	P-84		0		0
98	363	Electric Pumping Equipment			0	P-85		0		0
99	370.1	Land & Land Rights			0	P-86		0		0
100	372	T&D Equipment			0	P-87		0		0
101	372	T&D Equipment Influent Lift			0	P-88		0		0
102	374	Outfall Sewer Lines			0	P-89		0		0
103		Total Sewer Plant	\$ 0	\$	0		\$	0	\$	0
104		General Plant								
105	389	Land & Land Rights	\$ 2,057	\$	0	P-90	\$	0	\$	2,057
106	390	S&I-Store, Shop & Garage	24,657		0	P-91		0	•	24,657
107	390.1	S & I-Offices	122,345		0	P-92		0		122,345
108	390.1	S & I-Leasehold			0	P-93		0		0
109	390.1	S & I-Leasehold - SCADA			0	P-94		0		0
110	390.3	S&I-Misc			0	P-95		0		0
111	391	Office Furniture and Equipment	1,849		0	P-96		10,324		12,173
112	391.2	Computers & Peripheral Equipment	27,395		0	P-97		31,648		59,043
113	391.25	Computer Software	31,048		0	P-98		83,250		114,298
114	391.26	Computer Software Personal			0	P-99		1,614		1,614
115	391.3	Data Handling Equipment	35,936		0	P-100		0		35,936
116	391.3	Other Office Equipment	8,196		0	P-101		195		8,391
117	392.11	Trans Equipment-Lt Duty Trucks	22,859		0	P-102		555		23,414
118	392.12	Trans Equipment-Hvy Duty Trucks			0	P-103		0		0
119	392.2	Trans Equipment-Autos	16,428		0	P-104		2,050		18,478
120	392,3	Trans Equipment Other	,		0	P-105		0		0
121	393	Stores Equipment	11,065		0	P-106		0		11,065
122	394	Tools, Shop & Garage Equipment	43,678		0	P-107		227		43,905
123	394	Tools, Shop & Garage Equip Other			0	P-108		0		0
124	395	Laboratory Equipment	14,270		0	P-109		0		14,270
125	395	Laboratory Equipment Other			0	P-110		0		0
126	396	Power Operated Equipment	8,027		0	P-111		0		8,027
127	397	Comm Equipment-Non-Tele	20,164		0	P-112		31		20,195
128	397.2	Comm Equipment-Tele	3,693		0	P-113		479		4,172
129	398	Miscellaneous	8,045		0	P-114		148		8,193
130	399	Other Tangible Property	,		0	P-115		0		0
131		Total General Plant	\$ 401,712	\$	0		\$	130,522	\$	532,234
132	Total Pla	nt In Service	\$ 17,463,256	S	0		\$	136,893	\$	17,600,149

Accounting Schedule 4
Sponsor: Began

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

Adjustments To Plant In Service

Mexico

NO ADJUSTMENTS

Depreciation Reserve

							Mexico				
	A/C			Balance		Adjustm	ents		Corporate		As Adjusted
	No.	Plant Title		12/31/2006		Amount	No		Distribution		(C)+(D)+(F)
Line	(A)	(B)		(C)		(D)	(E)	t	(F)		(G)
1		Intangible									
2	301	Organization	\$		\$	0	R-1	\$	0	\$	0
3	302	Franchise & Consents				0	R-2		0		0
4	303	Miscellaneous Intangible				0	R-3		4,665		4,665
5		Total Intangible	\$	0	\$			\$	4,665	\$	
		_	4	Ü	4	ū		Ψ	4,005	Ψ	4,003
6		Source of Supply	_		_						
7	310	Land & Land Rights	\$		\$		R-4	\$	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
i 1	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		Ö		0
19	51.	Total Source of Supply	S	473,455	•		17-14	e -		ø	
		· · ·	Ť.	473,433	D	. 0		\$	U	\$	473,455
20		Pumping									
21	320	Land & Land Rights	S		\$	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		(210,510)		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-25		0		
33	326	Dsl Pump Equip-Stratman									0
34	326					0	R-27		0		0
		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		1,020		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-35		0		0
45	331	S & I-Meramae							0		0
46	332	WT Equip Non-Media		2.40 072		0	R-37		0		
47	332	WT Equip Non-Media WT Equip-North Plant		340,973		0	R-38				340,973 0
~ /		7 1 Equip-1901 in 1 faith				0	R-39		0		V

Depreciation Reserve

					_		Mexico	_			
	A/C			Balance		Adjustm	ents		Corporate		As Adjusted
	No.	Plant Title		12/31/2006		Amount	No.		Distribution		(C)+(D)+(F)
Line	(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		701		0	R-44		0		701
53	332.4	Equipment Filter Media				0	R-45		0		0
54	332	Total Water Treatment Plant	<u>\$</u>	796,564	\$	0		\$	0	\$	796,564
55		Transmission & Distribution									
56	340	Land & Land Rights	\$		\$	0	R-46	\$	0	\$	0
57	341	Structures & Improvements		8,171		0	R-47		0		8,171
58	341.63	S & I-Spec Cross				0	R-48		0		0
59	342	Distr. Res. & Standpipes		108,460		0	R-49		0		108,460
60	342	Rsvr & Standpipe-Elev		2,279		0	R-50		0		2,279
61	342	Rsvr & Standpipe-Ground		691		0	R-51		0		691
62	343	T & D Mains (Not Classified)		982,441		0	R-52		0		982,441
63	343.1	T & D Mains - 4" & Less		(11,232)		0	R-53		0		(11,232)
64	343.1	T & D Mains AC 4 (STL)		(11,222)		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		20,000		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		14,004		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		ő		0
77	343.3	T & D Mains - DI 12 (STL)				0	R-66		o		0
78	343.3	T & D Mains - DI 12 (STE) T & D Mains - DI 16 & Greater (STL)				0	R-67		0		0
78 79	343.3					0	R-68		0		0
80	343.3	T & D Mains - LJ 20 (STL) T & D Mains - PL 12 (STL)				0	R-69		0		0
		Fire Mains		7,970		0	R-70		0		7,970
81	344	Services					R-70 R-71		0		86,642
82	345			86,642		0	R-71 R-72		0		(4,147)
83	346.1	Meters-Bronze Case Meters-Plastic Case		(4,147)		0	R-72 R-73		0		(4,147)
84	346.2			40 70A			R-73		0		68,780
85	346.3	Mcters-Other		68,780		0	R-74 R-75		0		08,780
86	346.3	Meters-Remote (ARB's)		33 731			R-75 R-76		0		23,731
87	347.1	Meter Install		23,731		0	R-76 R-77		0		23,731
88	347.2	Meter Install-Other		101 540		0			0		121,549
89	348	Hydrants		121,549		0	R-78 R-79		0		4,056
90	349	Other T&D Plant Total Transmission & Distribution	· —	4,056	e -	0	K-19	٠.	0	s ⁻	1,439,080
91		Total Transmission & Distribution	\$	1,439,080	\$	O		\$	U	7	1,459,000

Depreciation Reserve

Line	A/C No.	Plant Title (B)		Balance 12/31/2006 (°)		Adjustm Amount (D)	ents No (E)		Corporate Distribution (F)		As Adjusted (C)+(D)+(F) (G)
92		Sewer Plant									
93	351.0	Structures & Improvements	\$		S	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	S	0
106	390	S&I-Store, Shop & Garage		2,482		0	R-91		0	-	2,482
107	390.1	S & I-Offices		33,893		0	R-92		(2,199)		31,694
108	390.1	S & I-Leasehold				0	R-93		0		0
109	390.1	S & I-Leasehold - SCADA				0	R-94		0		0
110	390.3	S&I-Misc				0	R-95		0		0
111	391	Office Furniture and Equipment		(7,742)		0	R-96		(302)		(8,044)
112	391.2	Computers & Peripheral Equipment		(2,114)		0	R-97		1,641		(473)
113	391.25	Computer Software		4,906		0	R-98		35,514		40,420
114	391.26	Computer Software Personal				0	R-99		345		345
115	391.3	Data Handling Equipment		3,302		0	R-100		0		3,302
116	391.3	Other Office Equipment		30		0	R-101		122		152
117	392.11	Trans Equipment-Lt Duty Trucks		19,977		0	R-102		851		20,828
118	392.12	Trans Equipment-Hvy Duty Trucks				0	R-103		0		0
119	392.2	Trans Equipment-Autos		14,231		0	R-104		1,669		15,900
120	392.3	Trans Equipment Other				0	R-105		0		0
121	393	Stores Equipment		2,394		0	R-106		0		2,394
122	394	Tools, Shop & Garage Equipment		21,354		0	R-107		72		21,426
123	394	Tools, Shop & Garage Equip Other				0	R-108		0		0
124	395	Laboratory Equipment		(7,245)		0	R-109		0		(7,245)
125	395	Laboratory Equipment Other				0	R-110		0		0
126	396	Power Operated Equipment		10,591		0	R-111		0		10,591
127	397	Comm Equipment-Non-Tele		(9,349)		0	R-112		156		(9,193)
128	397.2	Comm Equipment-Tele		17,282		0	R-113		194		17,476
129	398	Miscellaneous		2,337		0	R-114		43		2,380
130	399	Other Tangible Property	_			0	R-115		0		0
131		Total General Plant	\$	106,329	\$	0		S	38,104	\$	144,433
132		Not Classified				0	R-116		0		0
133	Total Dej	preciation Reserve	S	2,628,159	\$	0		\$	42,769	S	2,670,928

Accounting Schedule 6 Sponsor: Began

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

Adjustments To Reserve

Mexico

NO ADJUSTMENTS

Depreciation Expense

					Mexico			
Line	A/C No.	Plant Title (B)	District Specific Plant (According 5th 3)	Depreciation Rate (D)	District Specific Depreciation (E)	Corporate Depreciation Distribution (F)		Total District Depreciation
1		Intangible						
2	301	Organization	\$ 0	0.00%	• 0	• 6		^
3	302	Franchise & Consents	0	0.00%	\$ 0 0	\$ 0	\$	0
4	303	Miscellaneous Intangible	1,122	0.00%	0	0		0
5	303	Total Intangible	\$ 1,122	0.0078	s 0	\$ 0	\$	0
		-	1,122		5 0	3 0	Ð	U
6 7	310	Source of Supply	£ 05.516	0.000/	.		_	
8	311	Land & Land Rights	\$ 25,516	0.00%		\$ 0	\$	0
9	311	Structures & Improvements Collecting & Impounding Res	68,215	2.45%	1,671	0		1,671
10	313	Lake, River & Other Intakes	183 0	1.25%	2	0		2
11	314	Wells & Springs	934,615	1.77% 1.67%	0	0		0
12	315	Infiltration Galleries & Tunnels	934,013	1.67%	15,608	0		15,608
13	316	Supply Mains	866,809		0	0		0
14	316	Supply Mains-North Plant	0	1.60%	13,869	0		13,869
15	316	Supply Mains-Portin Frant Supply Mains-Central Plant	0	1.60%	0	0		0
16	316	Supply Mains-Central Plant	0	1.60% 1.60%	0	0		0
17	316	Supply Mains-Bouth Flant Supply Mains-Meramec Plant	0		0	0		0
18	317	Other Source of Supply Plant	1,730	1.60% 4.00%	0	0		0
19	517	Total Source of Supply	\$ 1,897,068	4.0070	69	0		69
			\$ 1,697,006		\$ 31,220	\$ 0	\$	31,220
20	220	Pumping	_					
21	320	Land & Land Rights	\$ 58,808	0.00%	•	\$ 0	\$	0
22	321	S & I-Plant	73,206	1.73%	1,266	0		1,266
23	321.1	S & I-Pumps (STL)	0	1.73%	0	0		0
24	321.2	S & I-Boosters	0	1.73%	0	0		0
25	322	Boiler Equipment	0	2.00%	0	0		0
26	323	Other Power Prod. Equip.	5,353	2.00%	107	0		107
27	324	Steam Pumping Equipment	0	0.00%	0	0		0
28	325.1	Electric Pumping Equipment	741,464	2.44%	18,092	0		18,092
29	325.2	Pumping Equipment-Pre '46	0	2.44%	0	0		0
30 31	325.3	Pumping Equipment-Post '46	0	2.44%	0	0		0
32	325 326	Pumping Equipment-Booster	0	2.44%	0	0		0
33	326	Diesel Pumping Equipment	0	2.44%	0	0		0
34	326	Dsl Pump Equip-Stratman	0	2.44%	0	0		0
35	327	Dsl Pump Equip-Central Plant Pump Equip Hydraulic	0	2.44%	0	0		0
36	328	* * * *	0	2.44%	0	0		0
37	320	Other Pumping Equipment Total Pumping	33,882	2.44%	827	0		827
			S 912,713		\$ 20,292	\$ 0	\$	20,292
38	226	Water Treatment Plant	_					
39	330		\$ 13,920	0.00%		\$ 0	S	0
40	331	Structures & Improvements	3,361,873	1.63%	54,799	0		54,799
41	331	S & I - North Plant	0	1.63%	0	0		0
42 43	331 331	S & I-Central 1 & 2	0	1.63%	0	0		0
43	331	S & I-Central 3	0	1.63%	0	0		0
45	331	S & I-South Plant	0	1.63%	0	0		0
46	331	S & I-Meramac WT Equip Non-Media	0	1.63%	0	0		0
47	332	WT Equip Non-Media WT Equip-North Plant	2,488,498	2.78%	69,180	0		69,180
48	332	WT Equip-Norm Flant WT Equip-Central 1 & 2	0	2.78%	0	0		0
49	332	WT Equip-Central 1 & 2 WT Equip-Central 3	0	2.78%	0	0		0
50	332	WT Equip-Central 3 WT Equip-South Plant	0	2.78%	0	0		0
51	332	WT Equip-South Frant WT Equip-Meramac	0	2.78%	0	0		0
52	332	Other P/E Hand Equipment	0	2.78%	0	0		0 705
53	332.4	Equipment Filter Media	23,864	3.33%	795	0		795
54			69,180 \$ 5,957,335	2.78%	\$\frac{1,923}{126,697}	<u>0</u>	_e –	1,923 126,697
		The state of the s	w 2,921,333		\$ 126,697	a 0	\$	170,097

Depreciation Expense

					Mexico		
Line	A/C No.	Plant Title (B)	District Specific Plant (a cag Sch 3)	Depreciation Rate	District Specific Depreciation	Corporate Depreciation Distribution (F)	Total District Depreciation (G)
5.5		Terrorial of Bird Terr					
55	2.40	Transmission & Distribution					
56	340	Land & Land Rights	\$ 13,336	0.00%	•	\$ 0	\$ 0
57	341 341.63	Structures & Improvements S & I-Spec Cross	69,287	2.67%	1,850	0	1,850
58 59	342	Distr. Res. & Standpipes	0	0.00%	0	0	0
60	342	Rsvr & Standpipe-Elev	304,708	2.25%	6,856	0	6,856
6 i	342	Rsvr & Standpipe-Elev Rsvr & Standpipe-Ground	46,971	2.25%	1,057	0	1,057
62	343	T & D Mains (Not Classified)	19,616 2,718,252	2,25% 1.50%	441	0	441
63	343.1	T & D Mains - 4" & Less	182,724	1.50%	40,774	0	40,774
64	343.1	T & D Mains AC 4 (STL)	162,724	1.50%	2,741	0	2,741
65	343.1	T & D Mains Galv 1 (STL)	0	1.50%	0	0 0	0
66	343.2	T & D Mains - 6" to 8"	909,483	1.50%	13,642	0	
67	343.2	Cl-10" & Smaller-1900-1928	0	1.50%	13,042	0	13,642 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)	Ů.	1.50%	0	0	0
71	343.2	T & D Mains - DI 6-10" (TN)	0	1.50%	0	0	0
72	343.2	T & D Mains - PL 6-8" (STL)	0	1.50%	0	0	0
73	343.3	T & D Mains - 10" to 16"	707,992	1.50%	10,620	ő	10,620
74	343.3	T & D Mains - 18" & Greater	0	1.50%	0	0	0
75	343.3	CI-12" (STL)	0	1.50%	0	0	0
76	343.3	CI-16" (STL)	0	1.50%	0	Ü	0
77	343.3	T & D Mains - DI 12 (STL)	0	1.50%	0	0	0
78	343.3	T & D Mains - Dl 16 & Greater (STL)	0	1.50%	0	0	0
79	343.3	T & D Mains - LJ 20 (STL)	0	1.50%	0	0	0
80	343.3	T & D Mains - PL 12 (STL)	0	1.50%	0	0	0
81	344	Fire Mains	30,970	1.50%	465	0	465
82	345	Services	1,664,804	3.08%	51,276	0	51,276
83	346.1	Meters-Bronze Case	364,606	2.43%	8,860	0	8,860
84	346.2	Meters-Plastic Case	0	2.43%	0	0	0
85	346.3	Meters-Other	72,150	2.43%	1,753	0	1,753
86	346.3	Meters-Remote (ARB's)	0	2.43%	0	0	0
87	347.1	Meter Install	801,924	2.43%	19,487	0	19,487
88	347.2	Meter Install-Other	0	2.43%	0	0	0
89	348	Hydrants	374,686	1.92%	7,194	0	7,194
90	349	Other T&D Plant	11,797	2.00%	236	0	236
91		Total Transmission & Distribution	S 8,293,306		\$ 167,251	\$ 0	\$ 167,251
92		Sewer Plant					
93	351.0	Structures & Improvements	\$ 0	0.00%			\$ 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	353.0 363.0	Service to Customers	0	0.00%	0	0	0
98	370.1	Electric Pumping Equipment	0	0.00%	0	0	0
99	370.1	Land & Land Rights T&D Equipment	0	0.00%	0	0	0
100 101	372.0	T&D Equipment T&D Equipment Influent Lift	0	0.00 % 0.00 %	0 0	0	0 0
101	374	Outfall Sewer Lines	0	0.00%	0	0	0
102	2/4	Total Sewer Plant					\$ 0
			\$ 0		\$ 0	\$ 0	Φ 0
104	200	General Plant				_	
105	389	Land & Land Rights	\$ 2,057	0.00%			\$ 0
106 107	390 390.1	S&I-Store, Shop & Garage S & I-Offices	24,657	2.40%	592	0	592 2,936
107	390.1	S & I-Leasehold	122,345	2.40%	2,936	0	2,930
100	220.1	D & I-Densellord	0	5.00%	0	0	1)

Depreciation Expense

	A/C No.	Plant Title	District Specific Plant (Acag Sch 3)	Depreciation Rate	District Specific Depreciation	Corporate Depreciation Distribution	Total District Depreciation
Line	(A)	(B)	(C)	(D)	(E)	(F)	(G)
109	390.1	S & I-Leasehold - SCADA	0	5.00%	0	0	0
110	390.3	S&I-Misc	0	2.40%	0	0	0
111	391	Office Furniture and Equipment	1,849	4.00%	74	413	487
112	391.2	Computers & Peripheral Equipment	27,395	14.29%	3,915	4,523	8,437
113	391.25	Computer Software	31,048	14.29%	4,437	11,896	16,333
114	391.26	Computer Software Personal	0	14.29%	0	231	231
115	391.3	Data Handling Equipment	35,936	6.67%	2,397	0	2,397
116	391.3	Other Office Equipment	8,196	6.67%	547	13	560
117	392.11	Trans Equipment-Lt Duty Trucks	22,859	0.00%	0	0	0
118	392.12	Trans Equipment-Hvy Duty Trucks	0	8.33%	0	0	0
119	392.2	Trans Equipment-Autos	16,428	0.00%	0	0	0
120	392.3	Trans Equipment Other	0	0.00%	0	0	0
121	393	Stores Equipment	11,065	2.86%	316	0	316
122	394	Tools, Shop & Garage Equipment	43,678	5.00%	2,184	11	2,195
123	394	Tools, Shop & Garage Equip Other	0	5.00%	0	0	0
124	395	Laboratory Equipment	14,270	4.00%	571	0	571
125	395	Laboratory Equipment Other	0	4.00%	0	0	0
126	396	Power Operated Equipment	8,027	6.82%	547	0	547
127	397	Comm Equipment-Non-Tele	20,164	5.00%	1,008	2	1,010
128	397.2	Comm Equipment-Tele	3,693	6.67%	246	32	278
129	398	Miscellaneous	8,045	5.00%	402	7	410
130	399	Other Tangible Property	0	5.00%	0	0	0
131		Total General Plant	\$ 401,712	:	\$ 20,172	\$ 17,128	\$ 37,300
132	Total De	preciation Expense	\$ 17,463,256		\$ 365,632	S 17,128	\$ 382,760

Cash Working Capital

Line	Description (A)		Adjusted Test Year Expenses	Revenue Lag	Expense Lag	Net CWC Lag ((C)(D))	Factor [(B)365]		Cash Working Capital Requirement [(B)s(F)] (G)
1	Operation & Maintenance Expense			.,		,			(1)
2	Base Payroll	\$	157,382	38.03	13.00	25.03	0.0686	\$	10,796
3	Payroll Withholdings:	Ψ	151,502	20.02	15.00	25,05	0.0000	Φ	10,790
4	FICA - Employee Portion		21,162	38.03	16.19	21.84	0.0598		1,265
5	Federal Income Taxes Withheld		51,614	38.03	16.19	21.84	0.0598		3,087
6	State Income Taxes Withheld		16,751	38.03	18.19	19.84	0.0544		911
7	401(k)		30,003	38.03	38.82	(0.79)	(0.0022)		(66)
8	EIP		2,320	38.03	38.82	(0.79)	(0.0022)		(5)
9	Fuel & Power		176,562	38.03	37.20	0.83	0.0022)		406
10	Chemicals		64,323	38.03	38.03	0.00	0.0000		0
11	Materials and Supplies		108,731	38.03	38.03	0.00	0.0000		0
12	Purchased Water		0	38.03	42.45	(4.42)	(0.0121)		0
13	Management Fees		337,105	38.03	21.41	16.62	0.0455		15,338
14	Group Insurance		77,870	38.03	(7.50)	45.53	0.1247		9,710
15	OPEB's		14,032	38.03	3.41	34.62	0.0948		1,330
16	Pensions		39,482	38.03	17.58	20.45	0.0560		2,211
17	EIP - Employer Match		(515)	38.03	38.82	(0.79)	(0.0022)		1
18	401(k) - Employer Match		4,219	38.03	38.82	(0.79)	(0.0022)		(9)
19	Insurance Other Than Group		52,603	38.03	42.44	(4.41)	(0.0121)		(636)
20	Uncollectible Accounts		29,707	38.03	38.03	0.00	0.0000		o o
21	Rents		5,734	38.03	(9.96)	47.99	0.1315		754
22	Cash Vouchers		244,996	38.03	21.41	16.62	0.0455		11,147
23	Total Operation & Maintenance Expense	\$	1,434,080					\$	56,240
24	Taxes Other Than Income								
25	FICA - Employer Portion		21,162	38.03	16.19	21.84	0.0598	\$	1,265
26	Federal Unemployment		318	38.03	76.38	(38.35)	(0.1051)	•	(33)
27	State Unemployment		811	38.03	76.38	(38.35)	(0.1051)		(85)
28	Property Taxes		129,022	38.03	182.50	(144.47)	(0.3958)		(51,067)
29	Franchise Tax		4,553	38.03	(77.50)	115.53	0.3165		1,441
30	PSC Assessment		17,114	38.03	(31.63)	69.66	0.1908		3,265
31	Total Taxes Other Than Income	\$	172,980		,			\$	(45,214)
32	Other Expenses								
33	Gross Receipts Tax		161,436	21.90	47.37	(25.47)	(0.0698)		(11,268)
34	Sales Tax		12,408	0.00	8.12	(8.12)	(0.0222)		(275)
35	Missouri Primacy Fees		16,000	21.90	243.50	(221.60)	(0.6071)		(9,714)
36	Total Other Expenses	\$	189,844		2.7	(== /)	(/	\$	(21,257)
37	Cash Working Capital Before Income Tax and Interest Offsets		T 17 8 3 3 3 3 3 3 1 1 1 1 1 1 1 1 1 1 1 1 1					\$	(10,231)
38	Interest Expense	\$	342,378	38.03	108.85	(70.82)	(0.1940)	\$	(66,421)
39	Federal Income Tax	\$	231,297	38.03	37.00	1.03	0.0028	\$	648
40	State Income Tax	\$	36,347	38.03	58.95	(20.92)	(0.0573)	\$	(2,083)

Income Statement

Mexico

						MEXICO				
	Description		Test Year End Direct Charges		Adjustme			Adjusted Corporate Distribution		Test Year As Adjusted
Line	(A)		(B)		Amount (C)	No. (D)	j	(E)		[(B)+(C)+(E)] (F)
1	Operating Revenues:									
2	Residential Revenue	\$	1,188,315	\$	34,063	S-1	\$	0	\$	1,222,378
3	Commercial Revenue		346,722		(5,711)	S-2	-	0	v	341,011
4	Industrial Revenue		377,233		(2,512)	S-3		0		374,721
5	Private Fire		88,572		o o	S-4		0		88,572
6	Public Fire		0		0	S-5		0		00,572
7	Public Authorities		195,325		(650)	S-6		0		194,675
8	Sales For Resale		296,820		17,270	S-7		0		314,090
9	Other Revenue		46,679		0	S-8		2,164		48,843
10	Total Revenues	\$	2,539,666	\$	42,460		\$	2,164	\$	
11	Operating Expenses:						-	_,,,,	.,	2,50 1,250
12	Operation & Maintenance:									
13	Source of Supply		211,482		(3,370)	S-9		7		200 110
14	Pumping		55,209		(2,176)	S-10				208,118
15	Water Treatment		126,354		13,932	S-10 S-11		(1,733)		51,300
16	Transmission & Distribution		201,964		(6,760)	S-11 S-12		12		140,298
17	Customer Accounts		51,685		1,483	S-12 S-13		50,053		195,204
18	Administrative & General		258,082		(11,060)	S-13				103,221
19	Total O & M Expense	\$	904,776	\$	(7,951)	3-1 4	\$	488,916 537,255	\$	735,938
	·	U.	704,770	Ψ	(7,231)		Ф	337,233	Ф	1,434,080
20	Other Operating Expenses:									
21	Depreciation - Plant		300,693		48,281	S-15		17,128		366,101
22	Amortization		0		0	S-16		1,786		1,786
23	Taxes Other Than Income		150,903		(614)	S-17	_	22,691		172,980
24	Total Other Operating Expense	\$	451,596	\$	47,667		\$	41,605	\$	540,868
25	Total Operating Expenses		1,356,372		39,716			578,860		1,974,948
26	Net Income Before Income Taxes	\$	1,183,294	\$	2,744		\$	(576,696)	\$	609,342
27	Income Taxes:									
28	Current Income Tax	\$	0	\$	56,314	S-18	\$	34,244	¢	90,558
			~	•	20,011	D 10	Ψ	54,244	Ψ	70,330
29	Deferred Income Tax:									
30	Deferred Income Tax Expense		0		(29,014)	S-19		41,127		12,113
31	ITC Amortization	_	0	-	0	S-20	_	0		0
32	Total Income Taxes	\$	0	\$	27,300		\$	75,371	\$	102,672
33	Net Operating Income	S	1,183,294	\$	(24,556)		\$	(652,067)	\$	506,671

Adjustments To Income Statement

		Me	exico
Adjmt No	Description	Adjustment Amount	Total Adjustment
Residentia			\$ 34,063
1	To Normalize and Annualize Revenues (Grissum)	\$ 34,058	
2	To Remove Unbilled Revenues (Grissum)	5	
3	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Commerci	al Revenue S-2		\$ (5,711)
1	To Normalize and Annualize Revenues (Grissum)	\$ (9,770)	
2	To Remove Unbilled Revenues (Grissum)	4,059	
3	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Industrial	Revenue S-3		\$ (2,512)
1	To Normalize and Annualize Revenues (Grissum)	\$ (23,854)	
2	To Remove Unbilled Revenues (Grissum)	21,342	
Private Fir	re S.4		\$ 0
1	To Remove Unbilled Revenues (Grissum)	0	
Public Fire	e S-5	0	\$ 0
1	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Public Au	thorities 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 Rev	enue S-8		\$ 0
1	To Include Compensation for MAWC Services Provided by AWR (Cassidy)		
		0	
Source of			\$ (3,370)
I	To Annualize Payroll (Hanneken)	\$ (3,894)	
2	To Normalize Overtime Pay (Hanneken)	524	

Adjustments To Income Statement

		M	exico
Adjmt No.	Description	Adjustment Amount	Total Adjustment
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	0	
5	To Annualize Purchased Water Expense (Grissum)	0	
Pumping	S-10		\$ (2,176)
1	To Annualize Payroll (Hanneken)	\$ (83)	
2	To Normalize Overtime Pay (Hanneken)	11	
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	0	
5	To Annualize Fuel & Power Expense (Grissum)	(2,104)	
Water Tre	atment S-11		\$ 13,932
1	To Annualize Payroll (Hanneken)	\$ (724)	
2	To Normalize Overtime Pay (Hanneken)	97	
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	0	
5	To Annualize Waste Disposal Expense (Hagemeyer)	0	
6	To Annualize Chemicals Expense (Grissum)	14,559	
Transmiss	ion & Distribution S-12		\$ (6,760)
1	To Annualize Payroll (Hanneken)	\$ (7,086)	
2	To Normalize Overtime Pay (Hanneken)	953	
3	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	(627)	
4	To Annualize Main Breaks Expense (Hagemeyer)	0	
Customer	Accounts S-13		\$ 1,483
1	To Annualize Payroll (Hanneken)	\$ (3,057)	
2	To Normalize Overtime Pay (Hanneken)	411	
3	To Annualize Postage Expense (Grissum)	429	
4	To Annualize Uncollectibles Expense (Grissum)	3,700	
Administra	tive & General S-14		\$ (11,060).
l	To Annualize Payroll (Hanneken)	\$ (4,553)	
2	To Normalize Overtime Pay (Hanneken)	612	

Adjustments To Income Statement

Mexico

		Me	X1CO
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)	2,499	
12	To Annualize Waste Disposal Expense (Hagemeyer)	0	
13	To Annualize Main Breaks Expense (Hagemeyer)	0	
14	To Normalize Rate Case Expense (Hagemeyer)	0	
15	To Remove Meals, Awards, etc. (Began)	(293)	
16	To Remove Miscellaneous Expense (Began)	0	
17	To Remove Dues and Donations (Began)	(1,478)	
18	To Remove Disallowed Promotion Expense (Began)	0	
19	To Remove Disallowed Advertising Expense (Began)	0	
20	To Remove Disallowed Dues, Donations and Memberships (Began)	0	
21	To Remove Disallowed Lobbying Expense (Began)	0	
22	To Annualize Payroll Tax Expense (Hanneken)	86,274	
23	To Annualize Incentive Compensation Expense (Hanneken)	(2,252)	
24	To Adjust Allocated External Affairs Expense (Hanneken)	0	
25	To Adjust Allocated Management Fees Expense (Hanneken)	0	
26	To Adjust Allocated Incentive Compensation Expense (Hanneken)	0	
27	To Reduce Capitalized Cost (Hanneken)	0	
28	To Remove Expense Associated with Penalties (Hagemeyer)	0	
Depreciati		9	3 48,281
1	To annualize depreciation expense at Staff's proposed rates (Began)	64,939	

Adjustments To Income Statement

		Me	xico
Adjmt No	Description	Adjustment Amount	Total Adjustment
2	To adjust depreciation expense related to contributions in aid of construction (Began)		
		(16,541)	
3	To adjust depreciation related to transportation and power operated equipment (Began)	, .	
		(118)	
Amortizat	ion S-16		\$ 0
1		\$ 0	
Taxes Oth	er Than Income S-17		\$ (614)
1	To Annualize Payroll Taxes (Hanneken)	\$ (953)	
2	To Adjust Payroll Tax Related to Incentive Compensation (Hanneken)	(172)	
3	To Remove Payroll Tax Related to Lobbyist (Hanneken)	0	
4	To Adjust Franchise Tax (Began)	0	
5	To Adjust PSC Assessment (Began)	0	
6	To Adjust Property Tax (Began)	511	
Current In	come Tax S-18		\$ 56,314
1	To adjust current income tax expense. (Cassidy)	\$ 56,314	ψ 20,311
Deferred I	ncome Tax Expense S-19		\$ (29,014)
1	To adjust deferred income tax expense. (Cassidy)	\$ (29,014)	***************************************
ITC Amor	tization S-20		\$ 0
1		\$ 0	7
2		0	

Income Tax Calculation

Mexico

						IV.	texico	D		
Description (A)				Test Year		6.26% Return (C)		6.40% Return		6,54% Return
Net Operating Income (Acct. Sch. 1)			\$	506,671	\$	790,881	\$	808,569	\$	826,2
Add:										ŕ
Current Income Tax				90,558		267,644		278,664		289,6
Deferred Income Taxes				•		,				,
Deferred Income Tax Expense				12,113		12,113		12,113		12,1
ITC Amortization				0		0		0		
Net Income Before Income Tax			\$	609,342	\$	1,070,638	\$	1,099,346	\$ _	1,128,0
Addditions to Net Income Before Inco	me Tax	(:								
Book Depreciation			\$	366,101	\$	366,101	\$	366,101	\$	366,1
Contributions In Aid of Construction	1			0	•	0	-	0	-	,
Non Deductible Reserve Deficiency		ization		0		0		0		
Miscellaneous Non-deductible Expe				489		489		489		2
Other (Describe)				0		0		0		
Other (Describe)				0		0		0		
Total Additions			\$	366,591	\$	366,591	\$	366,591	\$	366,:
Subtractions to Net Income Before Inc	ome Tr	av:		,		•		,		
Interest Expense	(ii)	2.71%	\$	342,378	\$	342,378	\$	342,378	\$	342,1
Tax Straight Line Depreciation		2.7170	-17	366,101	Ф	366,101	Φ	366,101	٩	366,
Tax Depreciation in Excess of Straig	ht Line	5		31,554		31,554		31,554		300,
Cost of Removal	,iii Diii			01,354		0		0 ()		-,1,.
Other (Describe)				0		0		0		
Other (Describe)				0		0		0		
Total Subtractions			s ⁻	740,034	\$ -	740,034	\$	740,034	_{\$} -	740,0
Net Taxable Income			\$	235,899	\$	697,195	\$	725,903	\$	754,6
Provision for Federal Income Tax						T-11-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-				
Net Taxable Income			\$	235,899	\$	697,195	\$	725,903	\$	754,6
Deduct Missouri Income Tax	(a)	100.00%		12,298		36,347		37,843		39,1
Federal Taxable Income	_		\$	223,601	s ⁻	660,848	\$	688,060	\$ _	715,
Federal Income Tax	@	35.00%	\$	78,260	\$	231,297	\$	240,821	\$	250,2
Provision for Missouri Income Tax										
Net Taxable Income			\$	235,899	S	697,195	\$	725,903	\$	754,6
Deduct Federal Income Tax	(a)	50.00%	Ψ	39.130	<i></i>	115,648	Ψ	120,410	41	125,
Missouri Taxable Income	•	20.0070	\$	196,769	\$	581,547	\$	605,493	s	629,4
Missouri Income Tax	(a)	6.25%	\$	12,298	\$	36,347	\$	37,843	\$	39,3
Summary of Provision For Income Tax			-	,	~		•	,~ 1-	Ψ	•
Federal Income Tax			\$	78,260	c	221 207	æ	240.921	¢	250
State Income Tax			Φ	12,298	\$	231,297 36,347	\$	240,821 37,843	\$	250,3 39,3

PARKVILLE WATER

Revenue Requirement

				8.60% Equity Return		9,10% Equity Return	.33 50- 50- 50- 50-	9,60% Equity Return
Line	(A)			(B)	Ė	(C)	<u>133</u>	(D)
1	Net Original Cost Rate Base	(From Accounting Schedule 2)	\$	12,176,353	\$	12,176,353	\$	12,176,353
2	Rate of Return			6.26%	-	6.40%	_	6.54%
3	Net Operating Income Requirement		\$	762,240	\$	779,287	\$	796,333
4	Net Operating Income Available	(From Accounting Schedule 9)		812,138	_	812,138	_	812,138
5	Additional Net Operating Income Requir	rement	\$	(49,898)	\$	(32,851)	\$	(15,804)
6	Income Tax Requirement:	(From Accounting Schedule 11)						
7	Required Current Income Tax		\$	240,608	\$	251,229	\$	261,851
8	Test Year Current Income Tax			271,698	-	271,698		271,698
9	Additional Current Income Tax Require	rement	\$	(31,090)	\$	(20,469)	\$	(9,847)
10	Additional Gross Revenue Requirement	Before Allowances	\$	(80,988)	\$	(53,320)	\$	(25,652)
11	Allowance for True-up		\$	495,301	\$	495,301	\$	495,301
12	Additional Gross Revenue Requi	rement	s	414,313	S	441,981	\$	469,649
13	Adjusted Revenue at Current Rates	(From Accounting Schedule 9)	\$	3,199,678	\$	3,199,678	\$	3,199,678
14	Total Gross Revenue Requirement		\$	3,613,991	\$	3,641,659	S	3,669,328

Rate Base

		3331 P	60000000000000000000000000000000000000	F-	raikville water			
Line	В	escription (A)		Direct Assigned	000000000000000000000000000000000000000	Corporate Distribution (C)		Total (D)
ì	Plant in Service	(From Accounting Schedule 3)	\$	23,350,591	\$	114,115	\$	23,464,706
2	Less:							0
3	Accumulated Depreciation Res			4,112,438		35,653		4,148,091
4	Accumulated Amortization Res	serve			_	0	_	0
5	Net Plant in Service		\$	19,238,153	\$	78,463	\$	19,316,616
6	Add:							
7	Cash Working Capital	(From Accounting Schedule 3)	\$	(104,281)	\$		S	(104,281)
8	Materials and Supplies			7,903		250	•	8,153
9	Prepayments			•		7,824		7,824
10	Deferred OPEB Asset					47,539		47,539
11	Other					0		0
12	Other					0		0
13	Other				_	0		0
14	Total Additions to Net Plant	in Service	\$	(96,378)	\$	55,613	\$	(40,765)
15	Deduct:							
16	Interest Offset	(From Accounting Schedule 8)	\$	62,366	\$		\$	62,366
17	Federal Income Tax Offset	(From Accounting Schedule 8)		(1,643)				(1,643)
18	State Income Tax Offset	(From Accounting Schedule 8)		1,709				1,709
19	Contributions In Aid of Constru	etion:		2,834,776		0		2,834,776
20	Customer Advances			2,526,602		(138)		2,526,464
21	Customer Deposits					o o		0
22	Pre-71 ITC					0		0
23	Deferred Income Taxes					1,561,991		1,561,991
24	Accrued Pension Liability					113,835		113,835
25	Other					0		0
26	Other					0		0
27	Other		_			0		0
28	Total Deductions to Net Plant	in Service	\$	5,423,810	\$	1,675,688	\$	7,099,498
29	Total Rate Base		s	13,717,965	S	(1,541,612)	\$	12,176,353

Plant In Service

Line	A/C No. (A)	Plant Title (B)		Balance 12/31/2006 (C)		Adjustme Amount (D)	nts No. (E)		Corporate Distribution (P)		As Adjusted (C)+(D)+(F)
1		Intangible									
2	301	Organization	\$		\$	0	P-1	\$	2,070	\$	2,070
3	302	Franchise & Consents		13	-	0	P-2	•	0	Ψ	13
4	303	Miscellaneous Intangible				0	P-3		3,241		3,241
5		Total Intangible	\$	13	\$			\$	5,311	\$	5,324
6		Source of Supply									,
7	310	Land & Land Rights	\$	1,735	\$	0	P-4	\$	0	\$	1,735
8	311	Structures & Improvements		18,918		0	P-5		0	•	18,918
9	312	Collecting & Impounding Res		,		0	P-6		0		0
10	313	Lake, River & Other Intakes				0	P-7		0		0
11	314	Wells & Springs		212,700		0	P-8		0		212,700
12	315	Infiltration Galleries & Tunnels		,		0	P-9		0		0
13	316	Supply Mains		166,827		0	P-9		0		166,827
14	316	Supply Mains-North Plant		,		0	P-10		0		0
15	316	Supply Mains-Central Plant				0	P-11		0		Ö
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	S	400,180	\$			\$	0	\$	400,180
20		Pumping		•				•	Ţ	•	100,100
21	320	Land & Land Rights	\$		\$	0	P-15	\$	0	S	0
22	321	S & 1-Plant		18,382	u,	0	P-16	Ð	0	T)	
23	321.1	S & I-Pumps (STL)		10,502		0	P-17		0		18,382 0
24	321.2	S & I-Boosters				0	P-18		0		0
25	322	Boiler Equipment				0	P-19		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		703,700		0	P-23		0		703,708
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		12,017		0	P-27		0		0
34	326	Dsl Pump Equip-Central Plant				0	P-28		0		0
35	327	Pump Equip Hydraulic		81,548		0	P-29		0		81,548
36	328	Other Pumping Equipment		68,949		0	P-30		0		68,949
37		Total Pumping	\$	947,464	\$	0	1 50	\$ -		_{\$} -	947,464
38		Water Treatment Plant						-	_	•	,,
39	330	Land & Land Rights	\$	432	\$	0	P-31	\$	0	\$	432
40	331	Structures & Improvements	4,	476,166	Ψ	0	P-32	Ð	0	D	432 476,166
41	331	S & I - North Plant		770,100		0	P-33		0		
42	331	S & I-Central 1 & 2				0	r-33 P-34		0		0
43	331	S & I-Central 3				0	P-35		0		0
44	331	S & I-South Plant				0	P-36		0		0
45	331	S & I-Meramac				0	P-37		0		0
46	332	WT Equip Non-Media		2,389,403		0	P-38		0		2,389,403
47	332	WT Equip-North Plant		=,==,,,,,		0	P-39		0		2,262,403
		, .				V	//		V		Ÿ

Plant In Service

					_	1	arkville water				
	A/C			Balance		∆djustm	ents		Corporate		As Adjusted
	No.	Plant Title		12/31/2006	l	Amount	No.		Distribution	8	(C)+(D)+(F)
Line	(A)	(B)		(C)		(D)	(E)		(F)		(G)
48	332	WT Equip-Central 1 & 2				0	P-40		0		0
49	332	WT Equip-Central 3				0	P-41		0		0
50	332	WT Equip-South Plant				0	P-42		0		0
51	332	WT Equip-Meramac				0	P-43		0		0
52	332	Other P/E Hand Equipment				0	P-44		0		0
53	332.4	Equipment Filter Media		69,579		0	P-45		0		69,579
54	352.1	Total Water Treatment Plant	s —	2,935,580	\$	0		\$	0	\$	2,935,580
55		Transmission & Distribution		, ,							, ,
56	340	Land & Land Rights	\$	35,898	\$	0	P-46	\$	0	\$	35,898
57	340	Structures & Improvements	4)	147,896	41	0	P-47	10	0	T.	147,896
		•		147,020		0	P-48		0		0
58	341.63	S & I-Spec Cross		1.050.905							
59	342	Distr. Res. & Standpipes		1,050,805		0	P-49		0		1,050,805
60	342	Rsvr & Standpipe-Elev		87,707		0	P-50		0		87,707
61	342	Rsvr & Standpipe-Ground		53,347		0	P-51		0		53,347
62	343	T & D Mains (Not Classified)		3,500,292		0	P-52		0		3,500,292
63	343.1	T & D Mains - 4" & Less		287,636		0	P-53		0		287,636
64	343.1	T & D Mains AC 4 (STL)				0	P-54		0		0
65	343.1	T & D Mains Galv 1 (STL)				0	P-55		0		0
66	343.2	T & D Mains - 6" to 8"		3,033,376		0	P-56		0		3,033,376
67	343.2	CI-10" & Smaller-1900-1928				0	P-57		0		0
68	343.2	CI-10" & Smaller 1929-1956				0	P-58		0		0
69	343.2	CI-10" & Smaller-1957-1993				0	P-59		0		0
70	343.2	T & D Mains - DI 6-8 (STL)				0	P-60		0		0
71	343.2	T & D Mains - DI 6-10" (TN)				0	P-61		0		0
72	343.2	T & D Mains - PL 6-8" (STL)				0	P-62		0		0
73	343.3	T & D Mains - 10" to 16"		4,859,652		0	P-63		0		4,859,652
74	343.3	T & D Mains - 18" & Greater				0	P-64		0		0
75	343.3	CI-12" (STL)				0	P-65		0		0
76	343.3	CI-16" (STL)				0	P-66		0		0
77	343.3	T & D Mains - DI 12 (STL)				0	P-66		0		0
78	343.3	T & D Mains - DI 16 & Greater (STL)				0	P-67		0		0
79	343.3	T & D Mains - LJ 20 (STL)				0	P-68		0		0
80	343.3	T & D Mains - PL 12 (STL)				0	P-69		0		0
81	344	Fire Mains		90,562		0	P-70		0		90,562
82	345	Services		1,693,278		0	P-71		0		1,693,278
83	346.1	Meters-Bronze Case		410,519		0	P-72		0		410,519
84	346.2	Meters-Plastic Case		410,515		0	P-73		0		0
		Meters-Other		51,613		0	P-74		0		51,613
85 86	346.3			21,013		0	P-74 P-75		0		01,012
86	346.3	Meters-Remote (ARB's)		1 205 754					0		1,205,754
87	347.1	Meter Install		1,205,754		0	P-76		0		1,203,734
88	347.2	Meter Install-Other		1.024.222		0	P-77		0		1,024,220
89	348	Hydrants		1,024,220		0	P-78				
90	349	Other T&D Plant Total Transmission & Distribution	_	19,645	σ.	0	P-79	e	0	<u>-</u>	19,645 17,552,200
91		1 otal 4 ransmission & Distribution	\$	17,552,200	Þ	0		\$	U	\$	17,552,200

Plant In Service

Line	A/C No. (A)	Plant Title (B)	;	Balance 12/31/2006 (C)		Adjustm Amount (D)	No.		Corporate Distribution		As Adjusted ('C)+(D)+(F)
92		Sewer Plant									
93	351	Structures & Improvements	\$		5	\$ 0	P-80	\$	0	\$	0
94	352.1	Collection Sewers Forced	-		4	0	P-81	41	0	Þ	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		-
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	\$		1-05	\$		\$	0
104		General Plant						ų.	Ü	Ф	V
105	389	Land & Land Rights	\$	142	\$	0	P-90	\$	0	\$	1.42
106	390	S&I-Store, Shop & Garage		21,415	~	0	P-91	Ψ	0	T,	142
107	390.1	S & I-Offices		66,601		0	P-92		0		21,415
108	390.1	S & I-Leasehold		33,301		0	P-93		0		66,601
109	390.1	S & I-Leasehold - SCADA				0	P-94		0		0
110	390.3	S&I-Misc		527,144		Ö	P-95		0		0
111	391	Office Furniture and Equipment		59,131		0	P-96		8,606		527,144
112	391.2	Computers & Peripheral Equipment		7.514		0	P-97		26,382		67,737
113	391.25	Computer Software		32,299		0	P-98		69,399		33,896
114	391.26	Computer Software Personal		_,		0	P-99		1,346		101,698 1,346
115	391.3	Data Handling Equipment		217,059		0	P-100		0		217,059
116	391.3	Other Office Equipment		25,812		0	P-101		162		
117	392.11	Trans Equipment-Lt Duty Trucks		38,718		0	P-102		463		25,974
118	392.12	Trans Equipment-Hvy Duty Trucks		,		0	P-103		0		39,181 0
119	392.2	Trans Equipment-Autos		15,529		0	P-104		1,709		
120	392.3	Trans Equipment Other		,		0	P-105		1,709		17,238 0
121	393	Stores Equipment		4,424		0	P-106		0		4,424
122	394	Tools, Shop & Garage Equipment		45,226		0	P~107		189		45,415
123	394	Tools, Shop & Garage Equip Other		,220		Ö	P-108		0		43,413
124	395	Laboratory Equipment		84,812		0	P-109		0		84,812
125	395	Laboratory Equipment Other		- 5,422		0	P-110		0		0
126	396	Power Operated Equipment		438		0	P-111		0		438
127	397	Comm Equipment-Non-Tele		47,136		o O	P-112		26		
128	397.2	Comm Equipment-Tele		17,120		0	P-113		400		47,162 400
129	398	Miscellaneous		321,754		0	P-114		124		
130	399	Other Tangible Property		,		0	P-115		0		321,878 0
131		T 15	\$	1,515,154	\$			s -		<u> </u>	1,623,958
132	Total Plai	nt In Service	\$		s	0		s	114,115		23,464,706

Accounting Schedule 4 Sponsor: Began

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

Adjustments To Plant In Service

Parkville Water

NO ADJUSTMENTS

Depreciation Reserve

	Parkville Water				Г						
Line	A/C No.	Plant Title (B)		Balance 12/31/2006 (C)		Adjustme Amount (D)	No.		Corporate Distribution (F)	! !	As Adjusted (C)+(b)+(s)
1		Intangible									
2	301	Organization	ጥ		_						
3	302	Franchise & Consents	\$		\$		R-1	\$	0	\$	0
4	303	Miscellaneous Intangible				0	R-2		0		0
5	203	Total Intangible	•		_	0	R-3		3,889	_	3,889
		_	\$	0	\$	0		\$	3,889	\$	3,889
6	210	Source of Supply									
7 8	310	Land & Land Rights	\$		\$	0	R-4	\$	0	\$	0
9	311 312	Structures & Improvements		7,806		0	R-5		0		7,806
10	313	Collecting & Impounding Res				0	R-6		0		0
11	314	Lake, River & Other Intakes				0	R-7		0		0
12	315	Wells & Springs		81,607		0	R-8		0		81,607
13		Infiltration Galleries & Tunnels				0	R-9		0		0
	316 316	Supply Mains		42,268		0	R-9		0		42,268
14		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	S	0	\$	0
22	321	S & I-Plant		7,014		0	R-16	-	0	4,	7,014
23	321.1	S & I-Pumps (STL)		•		0	R-17		0		7,014
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		215,804
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	s –		s ⁻	0		s -		s	223,648
38		Water Treatment Plant		,				4	Ü	J.	223,040
39	330		\$		\$	0	R-31	Φ	0	~	_
40	331	Structures & Improvements	Ψ	145,341	Tı.	0	R-31 R-32	\$		\$	0
41	331	S & I - North Plant		173,541		0			0		145,341
42	331	S & I-Central 1 & 2				0	R-33 R-34		0		0
43	331	S & I-Central 3				0	R-34 R-35		0		0
44	331	S & I-South Plant				0			0		0
45	331	S & I-Meramac				0	R-36 R-37		0		0
46	332	WT Equip Non-Media		572,443		0	R-37 R-38		0		0
47	332	WT Equip-North Plant		5.2,775		0	R-38 R-39		0		572,443
		• •				U	K-39		0		0

Depreciation Reserve

	E0000000000000000000000000000000000000					(100)	
	\\\\\\C		Balance	Adjustm	ents	Corporate	As Adjusted
	No.	Plant Title	12/31/2006	Amount	No.	Distribution	(C)+(D)+(F)
Line	(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	332	Total Water Treatment Plant	\$ 717,784		17-40	\$ 0	\$ 717,784
55		Transmission & Distribution	Ψ 117,101	Ψ		Φ 0	J /1/,/04
56	340	Land & Land Rights	\$	\$ 0	13.46	• ^	III.
57	341	Structures & Improvements				\$ 0	\$ 0
58	341.63		15,537	0	R-47	0	15,537
59	341.03	S & I-Spec Cross	120.040	0	R-48	0	0
		Distr. Res. & Standpipes	128,848	0	R-49	0	128,848
60	342	Rsvr & Standpipe-Elev	36,402	0	R-50	0	36,402
61	342	Rsvr & Standpipe-Ground	1,859	0	R-51	0	1,859
62	343	T & D Mains (Not Classified)	1,306,091	0	R-52	0	1,306,091
63	343.1	T & D Mains - 4" & Less	13,498	0	R-53	0	13,498
64	343.1	T & D Mains AC 4 (STL)		0	R-54	0	0
65	343.1	T & D Mains Galv 1 (STL)		0	R-55	0	0
66	343.2	T & D Mains - 6" to 8"	82,074	0	R-56	0	82,074
67	343.2	CI-10" & Smaller-1900-1928		0	R-57	0	0
68	343.2	CI-10" & Smaller 1929-1956		0	R-58	0	0
69	343.2	CI-10" & Smaller-1957-1993		0	R-59	0	0
70	343.2	T & D Mains - DI 6-8 (STL)		0	R-60	0	0
71	343.2	T & D Mains - DI 6-10" (TN)		0	R-61	0	0
72	343.2	T & D Mains - PL 6-8" (STL)		0	R-62	0	0
73	343.3	T & D Mains - 10" to 16"	156,868	0	R-63	0	156,868
74	343.3	T & D Mains - 18" & Greater		0	R-64	0	0
75	343.3	CI-12" (STL)		0	R-65	0	0
76	343.3	CI-16" (STL)		0	R-66	0	0
77	343.3	T & D Mains - DI 12 (STL)		0	R-66	0	0
78	343.3	T & D Mains - Dl 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	1 15,001	0	R-77	0	145,001
89	348	Hydrants	287,053	0	R-77	0	287,053
90	349	Other T&D Plant	1,693	0	R-78 R-79	0	1,693
91		Total Transmission & Distribution	\$ 2,710,961			\$ 0	\$ 2,710,961
-			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	. 0		. . 3	_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,

Depreciation Reserve

	(0.000) (1.000) (1.000)		79			F	arkville V	Vate	L		
	A/C No.	Diagrams		Balance		Adjustme			Corporate		As Adjusted
Line	(A)	Plant Title (B)	Š	12/31/2006 (C)		Amount	No.		Distribution		(C)+(D)+(F)
	•	ν-,		(0)		(D)	(Ē)		(F)		(G)
92		Sewer Plant									
93	351.0	Structures & Improvements	\$		\$	0	R-80	\$	0	r	^
94	352.1	Collection Sewers Forced			4.	0	R-81	÷,	0	\$	0
95	352.2	Collecting Mains				0	R-82		0		0
96	352.2	Collecting Mains Other				0	R-82				0
97	353.0	Service to Customers				0	R-83		0		0
98	363.0	Electric Pumping Equipment				o	R-85		0		0
99	370.1	Land & Land Rights				0	R-86		0		0
100	372	T&D Equipment				0	R-80 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
103		Total Sewer Plant	\$	0	\$	0	K-09	\$	0	٠.	0
104		General Plant			•	· ·		Ф	0	\$	U
105	389	Land & Land Rights	\$		\$	0	D 00	ď		_	
106	390	S&I-Store, Shop & Garage	ψ.	2,156	Ð		R-90	\$	0	\$	0
107	390.1	S & I-Offices		37,480		0	R-91		0		2,156
108	390.1	S & I-Leaschold		27,460		0	R-92		(1,833)		35,647
109	390.1	S & I-Leasehold - SCADA				0	R-93		0		0
110	390.3	S&I-Misc		7,403		0	R-94		0		0
111	391	Office Furniture and Equipment		60,265		0	R-95		0		7,403
112	391.2	Computers & Peripheral Equipment		(2,020)		0	R-96 R-97		(251)		60,014
113	391.25	Computer Software		9,323		0	R-97 R-98		1,368		(652)
114	391.26	Computer Software Personal		,,,,,,		0	R-98 R-99		29,605		38,928
115	391.3	Data Handling Equipment		37,877		0	R-100		287		287
116	391.3	Other Office Equipment		1,320		0			0		37,877
117	392.11	Trans Equipment-Lt Duty Trucks		10,053		0	R-101		102		1,422
118	392.12	Trans Equipment-Hvy Duty Trucks		10,033		0	R-102		709		10,762
119	392.2	Trans Equipment-Autos		13,452		0	R-103		0		0
120	392.3	Trans Equipment Other		17,258		0	R-104		1,392		14,844
121	393	Stores Equipment		2,813		0	R-105 R-106		0		17,258
122	394	Tools, Shop & Garage Equipment		21,863		0	R-106		0		2,813
123	394	Tools, Shop & Garage Equip Other		21,003		0	R-107		60		21,923
124	395	Laboratory Equipment		30,472		0	R-108		0		0
125	395	Laboratory Equipment Other		20,112		0	R-110		0		30,472
126	396	Power Operated Equipment		544		0	R-110 R-111		0		0
127	397	Comm Equipment-Non-Tele		36,351		0	R-112		130		544
128	397.2	Comm Equipment-Tele		- 0,20.		0	R-112 R-113		150		36,481
129	398	Miscellaneous		41,452		0	R-113		36		161
130	399	Other Tangible Property		,		0	R-115		0		41,488
131		Total General Plant	<u>\$</u> -	328,062	s -	0		_{\$} -	31,764	ς –	359,826
132		Not Classified						-		••	
-				302		0	R-116		0		302
133	Total Den	reciation Reserve	S	4,112,438	6				20.00		
			•	7,112,736	- 33 - 33 - 33 - 33 - 33 - 33 - 33 - 33	0		\$	35,653	•	4,148,091

Accounting Schedule 6 Sponsor: Began

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

Adjustments To Reserve

Parkville Water

NO ADJUSTMENTS

Depreciation Expense

							Parkville Water	•			
	A/C			District	Depreciation		District		Corporate		
Line	No.	Plant Title (B)		Specific Plant (Acquesch f)	Rate		Specific Depreciation (E)		Depreciation Distribution		Total District Depreciation
1		Intangible		.,	(2)		(1)		(F)		(G)
2	301	Organization	\$	0	0.0004	,					
3	302	Franchise & Consents	Ð	13	0.00 % 0.00 %			\$		9	
4	303	Miscellaneous Intangible		0	0.00%		0		0		0
5		Total Intangible	s	13	0.007#	5	0	- \$	0	. §	0
6		Source of Supply				•		Φ	v	1	. 0
7	310	Land & Land Rights	\$	1,735	0.00%	q	0	\$	•		
8	311	Structures & Improvements	•	18,918	2.45%	4	463	Э	0	\$	
9	312	Collecting & Impounding Res		0	1.25%		0		0		463
10	313	Lake, River & Other Intakes		0	1.77%		0		0		0
11	314	Wells & Springs		212,700	1.67%		3,552		0		3,552
12	315	Infiltration Galleries & Tunnels		0	1.67%		0		0		0,552
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	S	400,180		\$	6,685	\$	0	\$	6,685
20		Pumping									
21	320	Land & Land Rights	\$	0	0.00%	\$	0	\$	0	\$	0
22	321	S & I-Plant		18,382	1.73%		318		0		318
23	321.1	S & I-Pumps (STL)		0	1.73%		0		0		0
24	321.2	S & I-Boosters		0	1.73%		0		0		0
25 26	322 323	Boiler Equipment		0	2.00%		0		0		0
27	323	Other Power Prod. Equip.		0	2.00%		0		0		0
28	325.1	Steam Pumping Equipment		0	0.00%		0		0		0
29	325.2	Electric Pumping Equipment		765,768	2.44%		18,685		0		18,685
30	325.3	Pumping Equipment-Pre '46 Pumping Equipment-Post '46		0	2.44%		0		0		0
31	325	Pumping Equipment-Post 46 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		12,817 0	2.44%		313		0		313
34	326	Dsl Pump Equip-Central Plant		0	2.44% 2.44%		0		0		0
35	327	Pump Equip Hydraulic		81,548	2.44%		0 1,990		0		0
36	328	Other Pumping Equipment		68,949	2.44%		1,682		0		1,990 1,682
37		Total Pumping	s —	947,464		\$		\$-		\$	22,988
38		Water Treatment Plant				•	22,700	ų,	•	J.	22,500
39	330		\$	432	0.00%	¢	0	\$	6	e e	6
40	331	Structures & Improvements	•	476,166	1.63%	Ф	0 7,762	Э	0	\$	0
41	331	S & I - North Plant		0	1.63%		7,762		0		7,762
42	331	S & I-Central 1 & 2		Ó	1.63%		0		0		0
43	331	S & I-Central 3		0	1.63%		0		0		0
44	331	S & I-South Plant		0	1.63%		0		0		0
45	331	S & I-Meramac		0	1.63%		0		0		0
46	332	WT Equip Non-Media		2,389,403	2.78%		66,425		0		66,425
47	332	WT Equip-North Plant		0	2.78%		0		0		0
48	332	WT Equip-Central 1 & 2		0	2.78%		0		0		0
49 50	332	WT Equip-Central 3		0	2.78%		0		0		0
50 51	332 332	WT Equip-South Plant		0	2.78%		0		0		0
51 52	332	WT Equip-Meramac		0	2.78%		0		0		0
53	332.4	Other P/E Hand Equipment Equipment Filter Media		0	3.33%		0		0		0
54		T + 1 337 + T		69,579 2,935,580	2.78%	<u> </u>	1,934		0		1,934
		I neme	Ų.	2,935,060	;	\$	76,121	\$	0	\$	76,121

Depreciation Expense

Line	A/C No.	Plant Title (B)	District Specific Plant (Acolg Sch. 5)	Depreciation Rate	District Specific Depreciation	Corporate Depreciation Distribution (F)	Total District Depreciation
55		Transmission & Distribution					
56	340	Land & Land Rights	\$ 35,898	0.00%	\$ 0	\$ 0	\$ 0
57	341	Structures & Improvements	147,896	2.67%	3,949	0	3,949
58	341.63	S & I-Spec Cross	0	0.00%	0	0	0
59	342	Distr. Res. & Standpipes	1,050,805	2.25%	23,643	0	23,643
60	342	Rsvr & Standpipe-Elev	87,707	2.25%	1,973	0	1,973
61	342	Rsvr & Standpipe-Ground	53,347	2.25%	1,200	0	1,200
62	343	T & D Mains (Not Classified)	3,500,292	1.50%	52,504	0	52,504
63	343.1	T & D Mains - 4" & Less	287,636	1.50%	4,315	0	4,315
64	343.1	T & D Mains AC 4 (STL)	0	1.50%	0	0	0
65	343.1	T & D Mains Galv 1 (STL)	0	1.50%	0	0	0
66	343.2	T & D Mains - 6" to 8"	3,033,376	1.50%	45,501	0	45,501
67	343.2	CI-10" & Smaller-1900-1928	0	1.50%	0	0	0
68	343.2	Cl-10" & Smaller 1929-1956	0	1.50%	0	0	0
69	343.2	CI-10" & Smaller-1957-1993	0	1.50%	0	0	0
70	343.2	T & D Mains - DI 6-8 (STL)	0	1.50%	0	0	0
71	343.2	T & D Mains - DI 6-10" (TN)	0	1.50%	0	0	0
72	343.2	T & D Mains - PL 6-8" (STL)	0	1.50%	0	0	0
73	343.3	T & D Mains - 10" to 16"	4,859,652	1.50%	72,895	0	72,895
74	343.3	T & D Mains - 18" & Greater	0	1.50%	0	0	0
75	343.3	CI-12" (STL)	0	1.50%	0	0	0
76	343.3	CI-16" (STL)	0	1.50%	0	0	0
77	343.3	T & D Mains - DI 12 (STL)	0	1.50%	0	0	0
78	343.3	T & D Mains - Dl 16 & Greater (STL)	0	1.50%	0	0	0
79	343.3	T & D Mains - LJ 20 (STL)	0	1.50%	0	0	0
80	343.3	T & D Mains - PL 12 (STL)	0	1.50%	0	0	0
81	344	Fire Mains	90,562	1.50%	1,358	0	1,358
82	345	Services	1,693,278	3.08%	52,153	0	52,153
83	346.1	Meters-Bronze Case	410,519	2.43%	9,976	0	9,976
84	346.2	Meters-Plastic Case	0	2.43%	0	0	0
85	346.3	Meters-Other	51,613	2.43%	1,254	0	1,254
86	346.3	Meters-Remote (ARB's)	0	2.43%	0	0	Ü
87	347.1	Meter Install	1,205,754	2.43%	29,300	0	29,300
88	347.2	Meter Install-Other	0	2.43%	0	0	0
89	348	Hydrants	1,024,220	1.92%	19,665	0	19,665
90	349	Other T&D Plant	19,645	2.00%	393	0	393
91		Total Transmission & Distribution	\$ 17,552,200		\$ 320,079	\$ 0	\$ 320,079
92		Sewer Plant					
93	351.0	Structures & Improvements	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
94	352.1	Collection Sewers Forced	0	0.00%	0	0	0
95	352.2	Collecting Mains	0		0	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					
104	389	Land & Land Rights	\$ 142	0.00%	\$ 0	\$ 0	\$ 0
105	390	S&I-Store, Shop & Garage	21,415			0	514
107	390.1	S & I-Ottices	66,601			0	1,598
108	390.1	S & I-Leasehold	00,001			0	0
100	J > 0.1	D Co I Domonoro		5.5070	v	**	

Depreciation Expense

Line	A/C No.	Plant Title	District Specific Plant (Aceg Sci. 3)	Depreciation Rate	District Specific Depreciation	Corporate Depreciation Distribution	Total District Depreciation
Line	(A)	(D)	(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	344	2,709
112	391.2	Computers & Peripheral Equipment	7,514	14.29%	1,074	3,770	4,844
113	391.25	Computer Software	32,299	14.29%	4,616	9,917	14,533
114	391.26	Computer Software Personal	0	14.29%	0	192	192
115	391.3	Data Handling Equipment	217,059	6.67%	14,478	0	14,478
116	391.3	Other Office Equipment	25,812	6.67%	1,722	11	1,732
117	392.11	Trans Equipment-Lt Duty Trucks	38,718	0.00%	0	0	0
118	392.12	Trans Equipment-Hvy Duty Trucks	0	8.33%	0	0	0
119	392.2	Trans Equipment-Autos	15,529	0.00%	0	0	0
120	392.3	Trans Equipment Other	0	0.00%	0	0	0
121	393	Stores Equipment	4,424	2.86%	127	0	127
122	394	Tools, Shop & Garage Equipment	45,226	5.00%	2,261	9	2,271
123	394	Tools, Shop & Garage Equip Other	0	5.00%	0	0	0
124	395	Laboratory Equipment	84,812	4.00%	3,392	0	3,392
125	395	Laboratory Equipment Other	0	4.00%	0	0	0
126	396	Power Operated Equipment	438	6.82%	30	0	30
127	397	Comm Equipment-Non-Tele	47,136	5.00%	2,357	1	2,358
128	397.2	Comm Equipment-Tele	0	6.67%	0	27	27
129	398	Miscellaneous	321,754	5.00%	16,088	6	16,094
130	399	Other Tangible Property	0	5.00%	0	0	0
131		Total General Plant	\$ 1,515,154		\$ 63,273	\$ 14,278	\$ 77,551
132	Total De	preciation Expense	\$ 23,350,591		\$ 489,145	\$ 14,278	\$ 503,423

Cash Working Capital

Line	Description (A)		Adjusted Test Year Expenses	Revenue Lag	Expense Lag	Net CWC Lag {CHD}	Factor		Cash Working Capital Requirement (G)
1	Operation & Maintenance Expense								
2	Base Payroll	\$	131,272	39.87	13.00	26.87	0.0736	\$	9,662
3	Payroll Withholdings:		,			20,0,	0.0750	w	2,002
4	FICA - Employee Portion		17,516	39.87	16.19	23.68	0.0649		1,137
5	Federal Income Taxes Withheld		43,051	39.87	16.19	23.68	0.0649		2,794
6	State Income Taxes Withheld		13,972	39.87	18.19	21.68	0.0594		830
7	401(k)		25,026	39.87	38.82	1.05	0.0029		73
8	EIP		1,935	39.87	38.82	1.05	0.0029		6
9	Fuel & Power		176,947	39.87	37.20	2,67	0.0073		1,292
10	Chemicals		95,716	39.87	39.87	0.00	0.0000		0
11	Materials and Supplies		59,166	39.87	39.87	0.00	0.0000		0
12	Purchased Water		58,223	39.87	42.45	(2.58)	(0.0071)		(413)
13	Management Fees		295,552	39.87	21.41	18.46	0.0506		14,955
14	Group Insurance		50,670	39.87	(7.50)	47.37	0.1298		6,577
15	OPEB's		11,699	39.87	3.41	36.46	0.0999		1,169
16	Pensions		32,909	39.87	17.58	22.29	0.0611		2,011
17	EIP - Employer Match		(441)	39.87	38.82	1.05	0.0029		(1)
18	401(k) - Employer Match		2,142	39.87	38.82	1.05	0.0029		6
19	Insurance Other Than Group		43,850	39.87	42.44	(2.57)	(0.0070)		(307)
20	Uncollectible Accounts		19,395	39.87	39.87	0.00	0.0000		o o
21	Rents		1,886	39.87	(9.96)	49.83	0.1365		257
22	Cash Vouchers	_	152,095	39.87	21.41	18.46	0.0506		7,696
23	Total Operation & Maintenance Expense	\$	1,232,582					\$	47,744
24	Taxes Other Than Income								
25	FICA - Employer Portion		17,516	39.87	16.19	23.68	0.0649	\$	1,137
26	Federal Unemployment		227	39.87	76.38	(36.51)	(0.1000)	-	(23)
27	State Unemployment		581	39.87	76.38	(36.51)	(0.1000)		(58)
28	Property Taxes		365,462	39.87	182.50	(142.63)	(0.3908)		(142,822)
29	Franchise Tax		5,891	39.87	(77.50)	117.37	0.3216		1,895
30	PSC Assessment		21,190	39.87	(31.63)	71.50	0.1959		4,151
31	Total Taxes Other Than Income .	\$	410,865		, ,			s	(135,720)
32	Other Expenses								, , ,
33	Gross Receipts Tax		85,106	23.49	47.37	(23.88)	(0.0654)		(5,566)
34	Sales Tax		17,889	0.00	8.12	(8.12)	(0.0034)		(3,300)
35	Missouri Primacy Fees		17,156	23.49	243.50	(220.01)	(0.6028)		(10,342)
36	Total Other Expenses	\$	120,151		213.30	(220.01)	(0.0028)	s ⁻	(16,305)
37	Cash Working Capital Before Income Tax and Interest Offsets							\$	(104,281)
38	Interest Expense	\$	329,979	39.87	108.85	(68.98)	(0.1890)	\$	(62,366)
39	Federal Income Tax	\$	207,933	39.87	37.00	2.87	0.0079	\$	1,643
40	State Income Tax	\$	32,675	39.87	58.95	(19.08)	(0.0523)	\$	(1,709)

Income Statement

Line	Description (A)		Test Year End Direct Charges		Adjustme	ent No.		Adjusted Corporate Distribution	i	Test Year As Adjusted [(B)+(C)+(E)]
1	Operating Revenues:									
2	Residential Revenue	Ş	2,120,774	\$	150,171	S-1	\$	0	\$	2,270,945
3	Commercial Revenue		644,276	ų,	(65,811)	S-2	J	0	Ψ	578,465
4	Industrial Revenue		29,926		(8,555)	S-3		0		21,371
5	Private Fire		84,624		o o	S-4		0		84,624
6	Public Fire		25		0	S-5		o 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	9	3,117,499	\$	79,773		\$	2,406	\$	3,199,678
11 12 13	Operating Expenses: Operation & Maintenance: Source of Supply		56,689		3,298	S-9		7		59,995
14	Pumping		106,645		18,723	S-10		(1,928)		123,440
15	Water Treatment		192,103		(11,035)	S-10		18		181,087
16	Transmission & Distribution		149,512		1,798	S-11		0		151,310
17	Customer Accounts		54,941		(7,205)	S-12		55,660		103,396
18	Administrative & General		125,852		65,398	S-14		422,103		613,353
19	Total O & M Expense	g		\$	70,978	0 , 1	\$	475,862	\$	1,232,582
20 21	Other Operating Expenses: Depreciation - Plant	ū		Ψ		9.15	Ψ		Ψ	
22	Amortization		329,600		98,051	S-15		14,278		441,929
23	Taxes Other Than Income		245 152		0	S-16		1,489		1,489
24	Total Other Operating Expense	9	345,153 674,753	Φ	37,778	S-17	σ.	27,934	o.	410,865
24	Total Other Operating Expense	1	074,733	\$	135,829		\$	43,701	\$	854,283
25	Total Operating Expenses		1,360,495		206,807			519,562		2,086,865
26	Net Income Before Income Taxes	\$	1,757,004	\$	(127,034)		\$	(517,156)	\$	1,112,814
27	Income Taxes:									
28	Current Income Tax	\$	0	\$	168,957	S-18	\$	102,741	\$	271,698
29	Deferred Income Tax:									
30	Deferred Income Tax Expense		0		(69,408)	S-19		98,386		28,978
31	ITC Amortization		0		0	S-20		0		0
32	Total Income Taxes	\$		\$	99,549		\$	201,127	\$	300,676
33	Net Operating Income	S	1,757,004	\$	(226,583)		\$	(718,283)	\$	812,138

Adjustments To Income Statement

			FAIKVI	it water
Adjmt No	Description		Adjustment Amount	Total Adjustment
Residentia	il Revenue S-1			\$ 150,171
1	To Normalize and Annualize Revenues (Grissum)	\$	135,712	
2	To Remove Unbilled Revenues (Grissum)		14,459	
3	To Remove ISRS and Property Tax Surcharges (Grissum)		0	
Commerci	al Revenue S-2			\$ (65,811)
1	To Normalize and Annualize Revenues (Grissum)	\$	(54,962)	
2	To Remove Unbilled Revenues (Grissum)		(10,849)	
3	To Remove ISRS and Property Tax Surcharges (Grissum)		0	
Industrial	Revenue S-3			\$ (8,555)
1	To Normalize and Annualize Revenues (Grissum)	\$	(8,264)	(0,333)
2	To Remove Unbilled Revenues (Grissum)		(291)	
Private Fi	re S-4			\$ 0
1	To Remove Unbilled Revenues (Grissum)		0	
Public Fir	e S-5		0	\$ 0
1	To Remove ISRS and Property Tax Surcharges (Grissum)		0	
Public Au	thorities S-6			\$ 2,719
1	To Remove Unbilled Revenues (Grissum)		2,719	
2	To Remove ISRS and Property Tax Surcharges (Grissum)		0	
C1 1 177	<u> </u>	::::::::::::::::::::::::::::::::::::::		
Sales For	Resale S-7 To Normalize and Annualize Revenues (Grissum)	\$	0	\$ 1,249
2	To Remove Unbilled Revenues (Grissum)		1,249	
3	To Remove ISRS and Property Tax Surcharges (Grissum)		0	
Other Rev	renue S-8			<u> </u>
<u></u>		<u></u>		<u>oznaco progresa post 9000000000000000000000000000000000000</u>
1	To Include Compensation for MAWC Services Provided by AWR (Cassidy)		0	
		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	<u> </u>	
Source of				\$ 3,298
1	To Annualize Payroll (Hanneken)	\$	11	
2	To Normalize Overtime Pay (Hanneken)		4	

Adjustments To Income Statement

Parkville	Water
ment	Total

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

Adjustments To Income Statement

annon annon annon anno anno		Parkvil	le Water
Adjmt No:	Description	Adjustment Amount	Total Adjustment
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	(3,359)	
5	To Remove STEP Costs (Hagemeyer)	0	
6	To Adjust the Allocation of Belleville Labs (Cassidy)	0	
7	To Annualize Insurance Other Than Group (Hagemeyer)	8,718	
8	To Annualize Other Post Employment Benefits (Hagemeyer)	8,647	
9	To Annualize Tank Painting Expense (Hagemeyer)	(26,927)	
10	To Annualize Pension Expense (Hagemeyer)	17,285	
11	To Annualize Transportation Leases (Hagemeyer)	1,846	
12	To Annualize Waste Disposal Expense (Hagemeyer)	0	
13	To Annualize Main Breaks Expense (Hagemeyer)	0	
14	To Normalize Rate Case Expense (Hagemeyer)	0	
15	To Remove Meals, Awards, etc. (Began)	(4,348)	
16	To Remove Miscellaneous Expense (Began)	0	
17	To Remove Dues and Donations (Began)	(1,885)	
18	To Remove Disallowed Promotion Expense (Began)	0	
19	To Remove Disallowed Advertising Expense (Began)	0	
20	To Remove Disallowed Dues, Donations and Memberships (Began)	0	
21	To Remove Disallowed Lobbying Expense (Began)	0	
22	To Annualize Payroll Tax Expense (Hanneken)	65,142	
23	To Annualize Incentive Compensation Expense (Hanneken)	(2,648)	
24	To Adjust Allocated External Affairs Expense (Hanneken)	0	
25	To Adjust Allocated Management Fees Expense (Hanneken)	0	
26	To Adjust Allocated Incentive Compensation Expense (Hanneken)	0	
27	To Reduce Capitalized Cost (Hanneken)	0	
28	To Remove Expense Associated with Penalties (Hagemeyer)	0	
Depreciation		S	98,051
1	To annualize depreciation expense at Staff's proposed rates (Began)	159,545	_

Adjustments To Income Statement

		_	Parkvil	le Water
Adjmt No.	Description		Adjustment Amount	Total Adjustment
2	To adjust depreciation expense related to contributions in aid of construction (Began)			
			(61,483)	
3	To adjust depreciation related to transportation and power operated equipment (Began)			
			(11)	
Amortizat	ion S+16			S 0
1		\$	0	<u> </u>
Taxes Oth	er Than Income S-17			\$ 37,778
1	To Annualize Payroll Taxes (Hanneken)	\$	1,685	\$ 37,778
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 Inc	come Tax S-18	Stockholes		
1	To adjust current income tax expense. (Cassidy)	\$	168,957	168,957
Deferred In	ncome Tax Expense S-19			§ (69.408)
1	To adjust deferred income tax expense. (Cassidy)	\$	(69,408)	(69,408)
ITC Amor	fization S-20			
1	974V	\$	0	S 0
2		¥	0	
			U	

Income Tax Calculation

	You have a second and a second a						Parky	ville	e Water		
Line	Description (A)				Test Year		6.26% Return		6.40% Return		6.54% Return
1	Net Operating Income (Acct. Sch. 1)		\$	(B)	c	(C)	_	(D)		(E)
2	Add:	,		Ф	812,138	\$	762,240	\$	779,287	\$	796,333
3	Current Income Tax				271 (00		240 600				
4	Deferred Income Taxes				271,698		240,608		251,229		261,851
5	Deferred Income Tax Expense	;			28,978		28,978		28.070		20.0= 0
6	ITC Amortization				20,778		20,978		28,978		28,978
7	Net Income Before Income Tax			\$_	1,112,814		1,031,825	\$	1,059,494	\$	1,087,162
8	Addditions to Net Income Before Inc	ome Tax	C		,	•	1,001,020	Ψ	1,022,424	Ф	1,087,102
9	Book Depreciation			\$	441,929	\$	441,929	\$	441.020	ď	441.000
10	Contributions In Aid of Construction	on		•	0	Ψ	0	Þ	441,929 0	\$	441,929
11	Non Deductible Reserve Deficienc		ization		0		0		0		0
12	Miscellaneous Non-deductible Exp	enses			408		408		408		408
13	Other (Describe)				0		0		0		0
14	Other (Describe)				0		0		0		0
15	Total Additions			\$	442,337	\$	442,337	\$	442,337	\$	442,337
16	Subtractions to Net Income Before In	come Ta	tX:								•
17	Interest Expense	@	2.71%	\$	329,979	\$	329,979	\$	329,979	\$	329,979
18	Tax Straight Line Depreciation				441,929		441,929	•	441,929	¥	441,929
19	Tax Depreciation in Excess of Strai	ight Line	;		75,485		75,485		75,485		75,485
20	Cost of Removal				0		0		0		0
21	Other (Describe)				0		0		0		0
22	Other (Describe)			_	0	_	0	_	0		0
23	Total Subtractions			\$	847,393	\$	847,393	\$	847,393	\$	847,393
24	Net Taxable Income			\$	707,757	\$	626,769	\$	654,437	\$	682,106
25	Provision for Federal Income Tax										
26	Net Taxable Income			\$	707,757	\$	626,769	\$	654,437	\$	682,106
27	Deduct Missouri Income Tax	@	100.00%		36,897		32,675		34,118	4	35,560
28	Federal Taxable Income			s <u> </u>	670,860	\$	594,094	\$ -	620,319	S	646,546
29	Federal Income Tax	@	35.00%	\$	234,801	S	207,933	\$	217,112	\$	226,291
30	Provision for Missouri Income Tax				,		, ,, ,,	4	211,112	ų.	220,271
31	Net Taxable Income			\$	707,757	¢	(2) 7(0)	Φ	25.1.42 0	Φ.	500.00
32	Deduct Federal Income Tax	@	50.00%	Ð	117,400	\$	626,769 103,966	\$,	\$	682,106
33	Missouri Taxable Income	•	20.0070	\$	590,357	\$	522,803	s -	108,556 545,881	_	113,146
34	Missouri Income Tax	(2)	6.350/							\$	568,960
		-	6.25%	\$	36,897	\$	32,675	\$	34,118	\$	35,560
35	Summary of Provision For Income Ta	х									
36 27	Federal Income Tax			\$	234,801	\$	207,933	\$	217,112	\$	226,291
37	State Income Tax				36,897		32,675		34,118		35,560
38	Total Current Income Tax			S	271,698	s	240,608	¢	251,229	\$	261,851
							2,0,000		-41,447		201,031

ST. CHARLES

Revenue Requirement

Line	(A)			8 60% Equity Return		9.10% Equity Return		9,60% Equity Return
1	Net Original Cost Rate Base	(From Accounting Schedule 2)	\$	38,775,303	\$	38,775,303	\$	38,775,303
2	Rate of Return		_	6.26%	_	6.40%		6.54%
3	Net Operating Income Requirement		\$	2,427,334	\$	2,481,619	\$	2,535,905
4	Net Operating Income Available	(From Accounting Schedule 9)	_	2,732,647	_	2,732,647	-	2,732,647
5	Additional Net Operating Income Req	uirement	\$	(305,313)	\$	(251,027)	\$	(196,742)
6	Income Tax Requirement:	(From Accounting Schedule 11)						
7	Required Current Income Tax		\$	883,480	\$	917,304	\$	951,128
8	Test Year Current Income Tax			1,073,713	_	1,073,713		1,073,713
9	Additional Current Income Tax Req		\$	(190,233)	\$	(156,409)	\$	(122,585)
10	Additional Gross Revenue Requiremen	nt Before Allowances	\$	(495,546)	\$	(407,437)	\$	(319,327)
11	Allowance for True-up		\$	230,673	\$	230,673	\$	230,673
12	Additional Gross Revenue Requ	ircment	\$	(264,873)	\$	(176,764)	\$	(88,654)
13	Adjusted Revenue at Current Rates	(From Accounting Schedule 9)	\$	9,440,463	\$	9,440,463	\$	9,440,463
14	Total Gross Revenue Requirement		\$	9,175,590	\$	9,263,699	\$	9,351,809
		· · · · · · · · · · · · · · · · · · ·						

Rate Base

						St. Charles		
Line	I	Description (A)		Direct Assigned		Corporate Distribution		Total (D)
i	Plant in Service	(From Accounting Schedule 3)	\$	74,832,634	\$	405,637	\$	75,238,271
2	Less:							0
3	Accumulated Depreciation Res	,		14,771,937		126,732		14,898,669
4	Accumulated Amortization Re-	serve	_		_	0	_	0
5	Net Plant in Service		\$	60,060,697	\$	278,904	\$	60,339,601
6	Add:							
7	Cash Working Capital	(From Accounting Schedule 8)	\$	(140,100)	\$		\$	(140,100)
8	Materials and Supplies			128,860	-	0	4	128,860
9	Prepayments			,		27,813		27,813
10	Deferred OPEB Asset					168,982		168,982
11	Other					0		100,562
12	Other					0		0
13	Other					0		0
14	Total Additions to Net Plant	in Service	\$	(11,240)	\$	196,795	\$	185,555
15	Deduct:							
16	Interest Offset	(From Accounting Schedule 8)	\$	198,393	\$		\$	198,393
17	Federal Income Tax Offset	(From Accounting Schedule 8)		(6,108)	•		ψ.	(6,108)
18	State Income Tax Offset	(From Accounting Schedule 8)		6,251				6,251
19	Contributions In Aid of Constru	iction:		13,775,715		0		13,775,715
20	Customer Advances			2,510,715		(137)		2.510.578
21	Customer Deposits			,- , , , 20		0		0
22	Pre-71 ITC					0		0
23	Deferred Income Taxes					4,860,385		4,860,385
24	Accrued Pension Liability					404,639		404,639
25	Other					0		0
26	Other					0		0
27	Other				_	0		0
28	Total Deductions to Net Plan	in Service	\$	16,484,966	\$	5,264,887	\$	21,749,853
29	Total Rate Base		\$	43,564,491	S	(4,789,188)	S	38,775,393

Plant In Service

	[00000000000000000000000000000000000000				_		St. Chari	es			
	A/C			Balance	ĺ	Adjustme	ents		Corporate	F	As Adjusted
	No	Plant Title		12/31/2006		Amount	No.		Distribution		(C)+(D)+(F)
Line	(A)	(B)		(C)		(D)	(E)	' '	(F)	Ŀ	(G)
1		Intangible									
2	301	~									
3	302	Organization	\$		\$	0	P-1	\$	7,358	\$	7,358
		Franchise & Consents		12,572		0	P-2		0		12,572
4	303	Miscellaneous Intangible				0_	P-3		11,520		11,520
5		Total Intangible	\$	12,572	\$	0		\$	18,879	\$	31,451
6		Source of Supply									
7	310	Land & Land Rights	\$	5,308	\$	0	P-4	\$	0	\$	£ 200
8	311	Structures & Improvements		- ,	•	0	P-5	Ψ,	0	Φ	5,308
9	312	Collecting & Impounding Res				0	P-6		0		0
10	313	Lake, River & Other Intakes				0	P-7				0
11	314	Wells & Springs				0	P-8		0		0
12	315	Infiltration Galleries & Tunnels				0			0		0
13	316	Supply Mains					P-9		0		0
14	316	Supply Mains-North Plant				0	P~9		0		0
15	316	Supply Mains-Central Plant				0	P-10		0		0
16	316	Supply Mains-South Plant				0	P-11		0		0
17	316	Supply Mains-South Flant Supply Mains-Meramec Plant				0	P-12		0		0
18	317	***				0	P-13		0		0
19	31/	Other Source of Supply Plant				0	P-14	_	0	_	0
		Total Source of Supply	\$	5,308	\$	0		\$	0	\$	5,308
20		Pumping									
21	320	Land & Land Rights	\$	1,193	S	0	P-15	\$	0	\$	1,193
22	321	S & I-Plant		1,492,156		0	P-16		0	-	1,492,156
23	321.1	S & I-Pumps (STL)				0	P-17		0		0
24	321.2	S & I-Boosters				0	P-18		0		0
25	322	Boiler Equipment				0	P-19		0		0
26	323	Other Power Prod. Equip.		250,571		0	P-20		0		•
27	324	Steam Pumping Equipment		250,271		Ö	P-21		0		250,571
28	325.1	Electric Pumping Equipment		2,245,914		0	P-22		0		0
29	325.2	Pumping Equipment-Pre '46		2,2,3,214		0	P-23		0		2,245,914
30	325.3	Pumping Equipment-Post '46				0	P-24				0
31	325	Pumping Equipment-Booster				0	P-24 P-25		0		0
32	326	Diesel Pumping Equipment							0		0
33	326	Dsl Pump Equip-Stratman				0	P-26		0		0
34	326	Dsl Pump Equip-Central Plant				0	P-27		0		0
35	327	Pump Equip Hydraulic				0	P-28		0		0
36	328	Other Pumping Equipment		72.007		0	P-29		0		0
37	520		₀ -	72,907	٠.	0	P-30	_	0	_	72,907
			\$	4,062,741	\$	0		\$	0	\$	4,062,741
38		Water Treatment Plant									
39	330		S	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
									•		•

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

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

Plant In Service

Line	A/C No.	Plant Title		Balance 12/31/2006		Adjustme Amount	No.		Corporate Distribution		As Adjusted (C)+(D)+(F)
элил	(A)	(B)		(C)		(D)	(E)		(F)	_	(G)
48	332	WT Equip-Central 1 & 2				0	P-40		0		0
49	332	WT Equip-Central 3				0	P-41		0		0
50	332	WT Equip-South Plant				0	P-42		0		0
51	332	WT Equip-Meramac				0	P-43		0		0
52	332	Other P/E Hand Equipment				0	P-44		0		0
53	332.4	Equipment Filter Media				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	8	314,898
57	341	Structures & Improvements		944,876		0	P-47		0	•	944,876
58	341.63	S & I-Spec Cross				0	P-48		0		0
59	342	Distr. Res. & Standpipes		1,621,258		0	P-49		0		1,621,258
60	342	Rsvr & Standpipe-Elev		132,216		0	P-50		0		132,216
61	342	Rsvr & Standpipe-Ground				0	P-51		0		0
62	343	T & D Mains (Not Classified)		16,684,163		0	P-52		0		16,684,163
63	343.1	T & D Mains - 4" & Less		533,126		0	P-53		0		533,126
64	343.1	T & D Mains AC 4 (STL)				0	P-54		0		0
65	343.1	T & D Mains Galv 1 (STL)				0	P-55		0		0
66	343.2	T & D Mains - 6" to 8"		8,346,757		0	P-56		0		8,346,757
67	343.2	CI-10" & Smaller-1900-1928				0	P-57		0		. , 0
68	343.2	CI-10" & Smaller 1929-1956				0	P-58		0		0
69	343.2	CI-10" & Smaller-1957-1993				0	P-59		0		0
70	343.2	T & D Mains - DI 6-8 (STL)				0	P-60		0		0
71	343.2	T & D Mains - DI 6-10" (TN)				0	P-61		0		0
72 72	343.2	T & D Mains - PL 6-8" (STL)				0	P-62		0		0
73	343.3	T & D Mains - 10" to 16"		16,003,031		0	P-63		0		16,003,031
74	343.3	T & D Mains - 18" & Greater		7,867,745		0	P-64		0		7,867,745
75 76	343.3	CI-12" (STL)				0	P-65		0		0
	343.3	CI-16" (STL)				0	P-66		0		0
77 78	343.3 343.3	T & D Mains - DI 12 (STL)				0	P-66		0		0
70 79	343.3	T & D Mains - DI 16 & Greater (STL)				0	P-67		0		0
80	343.3	T & D Mains - LJ 20 (STL)				0	P-68		0		0
81	344	T & D Mains - PL 12 (STL) Fire Mains		****		0	P-69		0		0
82	345			292,653		0	P-70		0		292,653
83	346.1	Services Meters-Bronze Case		6,173,406		0	P-71		0		6,173,406
84	346.2	Meters-Biotize Case Meters-Plastic Case		1,786,146		0	P-72		0		1,786,146
85	346.3	Meters-Other		101.006		0	P-73		0		0
86	346,3	Meters-Other Meters-Remote (ARB's)		191,226		0	P-74		0		191,226
87	347.1	Meter Install		2 501 026		0	P-75		0		0
88	347.2	Meter Install-Other		3,581,236		0	P-76		0		3,581,236
89	348	Hydrants		4 125 100		0	P-77		0		0
90	349	Other T&D Plant		4,135,109 3,964		0	P-78		0		4,135,109
91		Total Transmission & Distribution	\$ -	68,611,810	ф –	0 0	P-79		0	_	3,964
			Ψ	00,011,010	Φ	V		B	U :	\$	68,611,810

Plant In Service

	A/C		Balance	1		Adjustme	ents		Corporate		As Adjusted
Line	No.	Plant Title (B)	12/31/2006 (C)			Amount	No.		Distribution		(C)+(D)+(f)
	()	(2)	(0)			(D)	(E)		(F)		(G)
92		Sewer Plant									
93	351	Structures & Improvements	\$	\$	B	0	P-80	\$	0	\$	0
94	352.1	Collection Sewers Forced				0	P-81	*	ő	Ψ	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		ő
102	374	Outfall Sewer Lines				0	P-89		0		0
103		Total Sewer Plant	\$ 0	\$	<u> </u>	0		\$	0	\$	0
104		General Plant									
105	389	Land & Land Rights	\$	\$	3	0	P-90	\$	0	\$	0
106	390	S&I-Store, Shop & Garage	50,402			0	P-91		0		50,402
107	390.1	S & I-Offices	346,653			0	P-92		0		346,653
108	390.1	S & I-Leasehold	,			0	P-93		0		0
109	390.1	S & I-Leasehold - SCADA				0	P-94		0		0
110	390.3	S&I-Misc	977			0	P-95		0		977
111	391	Office Furniture and Equipment	82,918			0	P-96		30,591		113,509
112	391.2	Computers & Peripheral Equipment	36,600			0	P-97		93,779		130,379
113	391.25	Computer Software	23,932			0	P-98		246,685		270,617
114	391.26	Computer Software Personal	108,590			0	P-99		4,784		113,374
115	391.3	Data Handling Equipment				0	P-100		0		0
116	391.3	Other Office Equipment				0	P-101		577		577
117	392.11	Trans Equipment-Lt Duty Trucks	146,675			0	P-102		1,645		148,320
118	392.12	Trans Equipment-Hvy Duty Trucks				0	P-103		0		0
119	392.2	Trans Equipment-Autos				0	P-104		6,076		6,076
120	392.3	Trans Equipment Other	860			0	P-105		0		860
121	393	Stores Equipment	907			0	P-106		0		907
122	394	Tools, Shop & Garage Equipment	196,242			0	P-107		671		196,913
123	394	Tools, Shop & Garage Equip Other	,			0	P-108		0		0
124	395	Laboratory Equipment	5,427			0	P-109		0		5,427
125	395	Laboratory Equipment Other				0	P-110		0		0
126	396	Power Operated Equipment	83,202			0	P-111		0		83,202
127	397	Comm Equipment-Non-Tele	20,654			0	P-112		91		20,745
128	397.2	Comm Equipment-Tele	7,000			0	P-113		1,420		8,420
129	398	Miscellaneous	152,311			0	P-114		439		152,750
130	399	Other Tangible Property	855,198			0	P-115		0		855,198
131		Total General Plant	\$ 2,118,548	\$		0		\$		\$ -	2,505,306
100				1000	(2000)			90,00			
132	1 otal Pla	nt In Service	\$ 74,832,634	\$		0		\$	405,637	\$	75,238,271

Accounting Schedule 4
Sponsor: Began

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

Adjustments To Plant In Service

St. Charles

NO ADJUSTMENTS

Depreciation Reserve

	Material Company of the Company of t				_		St. Charl	es			
Line	A/C No (A)	Plant Title (B)		Balance 12/31/2006 (C)	de de la companyone	Adjustme Amount (D)	No.		Corporate Distribution (F)		As Adjusted (CHIDH(F)
1		Intangible									` ,
2	301	_	_								
3	302	Organization	\$		\$		R-1	\$	0	\$	0
4	302	Franchise & Consents				0	R-2		0		0
5	303	Miscellaneous Intangible	٠.	306,586	-	0	R-3		13,823		320,409
		Total Intangible	\$	306,586	\$	0		\$	13,823	\$	320,409
6		Source of Supply									
7	310	Land & Land Rights	\$		\$	0	R-4	\$	0	\$	0
8	311	Structures & Improvements				0	R-5		0	•	0
9	312	Collecting & Impounding Res				0	R-6		0		0
10	313	Lake, River & Other Intakes				0	R-7		0		0
11	314	Wells & Springs				0	R-8		0		0
12	315	Infiltration Galleries & Tunnels				0	R-9		0		0
13	316	Supply Mains				0	R-9		0		0
14	316	Supply Mains-North Plant				0	R-10		0		0
15	316	Supply Mains-Central Plant				0	R-11		0		0
16	316	Supply Mains-South Plant				0	R-12		0		
17	316	Supply Mains-Meramec Plant				0	R-13		0		0
18	317	Other Source of Supply Plant				o	R-14		0		0
19		Total Source of Supply	\$	0	\$		11-1-4	s	0	s -	0
20		Pumping	•	· ·	Ψr	Ū		φ	0	Ð	U
21	320	Land & Land Rights	ď					_			
22	321	S & I-Plant	\$	270 271	\$	0	R-15	\$		\$	0
23	321.1	S & I-Pumps (STL)		279,271		0	R-16		0		279,271
24	321.2	S & I-Boosters				0	R-17		0		0
25	321.2					0	R-18		0		0
26	323	Boiler Equipment				0	R-19		0		0
27	324	Other Power Prod. Equip.		54,779		0	R-20		0		54,779
	325.1	Steam Pumping Equipment				0	R-21		0		0
28		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	s [–]	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		7,029
		, ,				U	10 00		U		•

Depreciation Reserve

	[20000000000000000000000000000000000000	252000000000000000000000000000000000000	271					St. Charle	: S			
Line	A/C No (A)	Plant Title (B)		Balance 12/31/2006 (C)) 	Amoi (D)		No.		Corporate Distribution		As Adjusted (C)+(D)+(F) (G)
48	332	WT Equip-Central 1 & 2					0	R-40		0		0
49	332	WT Equip-Central 3					0	R-41		0		0
50	332	WT Equip-South Plant					0	R-42		0		0
51	332	WT Equip-Meramac					0	R-43		0		0
52	332	Other P/E Hand Equipment					0	R-44		0		0
53	332.4	Equipment Filter Media					0	R-45		0		0
54		Total Water Treatment Plant	\$	4,025	\$		0		s -	0	\$	4,025
55		Transmission & Distribution		•					4	•	Ψ	4,025
56	340	Land & Land Rights	\$		\$		0	R-46	\$	0	\$	0
57	341	Structures & Improvements		333,678	-		0	R-47	J.	0	Φ	333,678
58	341.63	S & I-Spec Cross		,			0	R-48		0		0 333,078
59	342	Distr. Res. & Standpipes		644,875			0	R-49		0		644,875
60	342	Rsvr & Standpipe-Elev		11,466			ō	R-50		0		11,466
61	342	Rsvr & Standpipe-Ground		,			Ő	R-51		0		71,400
62	343	T & D Mains (Not Classified)		6,124,446			0	R-52		0		6,124,446
63	343.1	T & D Mains - 4" & Less		5,998			0	R-53		0		5,998
64	343.1	T & D Mains AC 4 (STL)		· ,· · ·			0	R-54		0		3,338
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 10,547
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	Cl-12" (STL)		,			0	R-65		0		0
76	343.3	Cl-16" (STL)					0	R-66		0		0
77	343,3	T & D Mains - DI 12 (STL)					0	R-66		0		0
78	343.3	T & D Mains - DI 16 & Greater (STL)					0	R-67		0		0
79	343.3	T & D Mains - LJ 20 (STL)					0	R-68		0		0
80	343.3	T & D Mains - PL 12 (STL)					0	R-69		0		0
81	344	Fire Mains		38,272			0	R-70		0		38,272
82	345	Services		2,054,821			0	R-71		0		2,054,821
83	346.1	Meters-Bronze Case		135,212			0	R-72		0		135,212
84	346.2	Meters-Plastic Case					0	R-73		0		0
85	346.3	Meters-Other		203,991			0	R-74		0		203,991
86	346.3	Meters-Remote (ARB's)		•			0	R-75		0		0
87	347.1	Meter Install		270,927			0	R-76		0		270,927
88	347.2	Meter Install-Other		388,359			0	R-77		0		388,359
89	348	Hydrants		1,215,229			0	R-78		0		1,215,229
90	349	Other T&D Plant		1,240			0	R-79		0		1,240
91		Total Transmission & Distribution	\$	12,796,416	\$		0		s —		s –	12,796,416

Depreciation Reserve

Line	A/C No.	Plant Title		Balance 12/31/2006 (C)			Adjustme Amount (D)	ents No. (E)		Corporate Distribution (F)		As Adjusted (C)+(D)+(F) (G)
92		Sewer Plant										
93	351.0	Structures & Improvements		\$	9	\$	0	R-80	•	0	Φ.	•
94	352.1	Collection Sewers Forced		Ψ	4	ν	0	R-80 R-81	\$	0	\$	0
95	352.2	Collecting Mains					0	R-82		0		0
96	352.2	Collecting Mains Other					0	R-82 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
103		Total Sewer Plant		s	\$		0	K-03	\$	0	\$	0
104		General Plant							Ψ	U	D	U
105	389	Land & Land Rights		§	\$:	0	R-90	\$	0	ø	0
106	390	S&I-Store, Shop & Garage		2,214	Ψ	,	0	R-91	Φ	0	\$	0
107	390.1	S & I-Offices		130,884			0	R-91				2,214
108	390.1	S & I-Leasehold		150,00 1			0	R-93		(6,517)		124,367
109	390.1	S & I-Leasehold - SCADA					0	R-94		0		0
110	390.3	S&l-Mise		25			0	R-95		0		0
111	391	Office Furniture and Equipment		(8,362)			0	R-96		_		25
112	391.2	Computers & Peripheral Equipment		(1,193)			0	R-97		(894)		(9,256)
113	391.25	Computer Software		7,379			0	R-98		4,862		3,669
114	391.26	Computer Software Personal		9,943			0	R-98 R-99		105,233 1,021		112,612
115	391.3	Data Handling Equipment		5,5 (2			0	R-100		0		10,964
116	391.3	Other Office Equipment					0	R-100		362		0
117	392.11	Trans Equipment-Lt Duty Trucks		112,582			0	R-101				362
118	392.12	Trans Equipment-Hvy Duty Trucks		112,500			0	R-102 R-103		2,521 0		115,103
119	392.2	Trans Equipment-Autos					0	R-103		4,947		0
120	392.3	Trans Equipment Other		100			0	R-104 R-105		4,947		4,947
121	393	Stores Equipment		907			0	R-105 R-106		0		100
122	394	Tools, Shop & Garage Equipment		56,050			0	R-100		212		907
123	394	Tools, Shop & Garage Equip Other		,			0	R-107		0		56,262 0
124	395	Laboratory Equipment		6,307			0	R-109		0		6,307
125	395	Laboratory Equipment Other		<i>v</i> ,- <i>v</i> .			0	R-110		0		0,307
126	396	Power Operated Equipment		38,264			0	R-111		0		38,264
127	397	Comm Equipment-Non-Tele		4,462			0	R-112		462		4,924
128	397.2	Comm Equipment-Tele		17,872			0	R-113		574		18,446
129	398	Miscellaneous		20,954			0	R-114		126		21,080
130	399	Other Tangible Property		190,483			0	R-115		0		190,483
131		Total General Plant	\$		\$		0		s –		_{\$} –	701,780
132		Not Classified		996			0	R-116		0		996
133	Total Dep	reciation Reserve	S	14,771,937	s		0		\$	126,732	\$	14,898,669

Accounting Schedule 6 Sponsor: Began

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

Adjustments To Reserve

St. Charles

NO ADJUSTMENTS

Depreciation Expense

				Depreciation Ex	xpense						
							St. Charles				
Line	A/C No.	Plant Title (B)		District Specific Plant (Acres Sch. 3)	Depreciation Rate		District Specific Depreciation		Corporate Deprectation Distribution (F)	ļ	Total District Depreciation
					(-)		(2)		(1)		(0)
1		Intangible									
2	301	Organization	\$	0	0.00%	9		\$	0	\$	0
3	302	Franchise & Consents		12,572	0.00%		0		0		0
4	303	Miscellaneous Intangible		0	0.00%				0		0
5		Total Intangible	\$	12,572		\$	0	\$	0	\$	0
6		Source of Supply									
7	310	Land & Land Rights	\$	5,308	0.00%	\$		\$	0	\$	0
8	311	Structures & Improvements		0	2.45%		0		0		0
9	312	Collecting & Impounding Res		0	1.25%		0		U		0
10	313	Lake, River & Other Intakes		0	1.77%		0		0		0
11	314	Wells & Springs		0	1.67%		0		0		0
12	315 316	Infiltration Galleries & Tunnels		0	1.67%		0		0		0
13 14	316	Supply Mains		0	1.60%		0		0		0
15	316	Supply Mains-North Plant Supply Mains-Central Plant		0	1.60%		0		0		0
16	316	Supply Mains-Central Plant Supply Mains-South Plant		0	1.60%		0 0		0		0
17	316	Supply Mains-Meramec Plant		0	1.60% 1.60%		0		0		0
18	317	Other Source of Supply Plant		0	4,00%		0		0		0 0
19	217	Total Source of Supply	s	5,308	4,0076	\$		\$	0	\$	<u>0</u>
		** *	Ψ.	5,500		Ψ	· ·	φ	U	Φ	1)
20 21	320	Pumping	e.	1 103	0.000/	rth.		•		_	
22	321	Land & Land Rights S & I-Plant	\$	1,193	0.00%	3		\$	0	\$	0
23	321.1	S & I-Plant S & I-Pumps (STL)		1,492,156	1.73%		25,814		0		25,814
24	321.1	S & I-Boosters		0 0	1.73% 1.73%		0 0		0		0
25	321.2	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		230,371	0.00%		3,011		0		5,011 0
28	325.1	Electric Pumping Equipment		2,245,914	2.44%		54,800		0		54,800
29	325.2	Pumping Equipment-Pre '46		0	2.44%		54,800 0		0		34,800
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		ő		0
33	326	Dsl Pump Equip-Stratman		0	2.44%		0		0		0
34	326	Dsl Pump Equip-Central Plant		0	2.44%		0		0		0
35	327	Pump Equip Hydraulic		0	2.44%		0		0		0
36	328	Other Pumping Equipment		72,907	2.44%		1,779		0		1,779
37		Total Pumping	\$	4,062,741		\$		\$	0	\$	87,405
38		Water Treatment Plant									
39	330	Land & Land Rights	\$	5,372	0.00%	S	0	S	0	\$	O
40	331	Structures & Improvements		Ó	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		O
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

Equipment Filter Media

Total Water Treatment Plant

53

54

332.4

Depreciation Expense

					•					
	A/C		1 - 160000000000000000000000000000000000	20000000000000000000000000000000000000		St. Charles		F1		
	A/C		Dist	rict		District		Corporate		
	No.	Plant Title	Specific		Depreciation	Specific		Deprectation	ŝ	Total District
Line	(A)	(B)	(Accie)		Rate (D)	Depreciatio (E)	n.	Distribution	ŝ	Depreciation
			*	,	(-)	(2)		(F)		(G)
55		Transmission & Distribution								
56	340	Land & Land Rights	\$ 3	14,898	0.00%	í \$	0 5	S 0	\$	0
57	341	Structures & Improvements	9.	44,876	2.67%	25,22		0		25,228
58	341.63	S & I-Spec Cross		0	0.00%	, 5	0	0		0
59	342	Distr. Res. & Standpipes	1,6	21,258	2.25%	i 36,47	8	0		36,478
60	342	Rsvr & Standpipe-Elev	10	32,216	2.25%	2,97	5	0		2,975
61	342	Rsvr & Standpipe-Ground		0	2.25%	b	0	0		0
62	343	T & D Mains (Not Classified)		84,163	1.50%	/		0		250,262
63 64	343.1 343.1	T & D Mains - 4" & Less	53	33,126	1.50%	. ,	7	0		7,997
65	343.1	T & D Mains AC 4 (STL)		0	1.50%		0	0		0
66	343.2	T & D Mains Galv 1 (STL) T & D Mains - 6" to 8"	0.0	0	1.50%		0	0		0
67	343.2	CI-10" & Smaller-1900-1928	8,3	1 6,757	1.50%	,		0		125,201
68	343.2	CI-10" & Smaller 1929-1956		0	1.50%		0	0		0
69	343.2	CI-10" & Smaller-1957-1993		0 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%		9	0		0
72	343.2	T & D Mains - PL 6-8" (STL)		0	1.50%)	0		0
73	343.3	T & D Mains - 10" to 16"	16.06	03,031	1.50%		0	0		0
74	343.3	T & D Mains - 18" & Greater	,	57,745	1.50% 1.50%	,		0		240,045
75	343.3	CI-12" (STL)	7,00	0	1.50%			0		118,016
76	343.3	CI-16" (STL)		0	1.50%))	0		0
77	343.3	T & D Mains - DI 12 (STL)		0	1.50%)	0		0
78	343.3	T & D Mains - DI 16 & Greater (STL)		0	1.50%))	0		0
79	343,3	T & D Mains - LJ 20 (STL)		0	1.50%)	0		0
80	343.3	T & D Mains - PL 12 (STL)		0	1.50%)	0		0
81	344	Fire Mains	29	2,653	1.50%			0		4,390
82	345	Services	6,17	3,406	3.08%	190,14		Ű		190,141
83	346.1	Meters-Bronze Case		6,146	2.43%	43,403		0		43,403
84	346.2	Meters-Plastic Case		0	2.43%)	0		0
85	346.3	Meters-Other	19	1,226	2.43%	4,64	7	0		4,647
86	346.3	Meters-Remote (ARB's)		0	2.43%	,)	0		0
87	347.1	Meter Install	3,58	1,236	2.43%	87,024	ļ	0		87,024
88	347.2	Meter Install-Other		0	2.43%	. ()	0		0
89	348	Hydrants	4,13	5,109	1.92%	79,394	Ļ	0		79,394
90	349	Other T&D Plant		3,964	2.00%			0		79
91		Total Transmission & Distribution	\$ 68,61	1,810		\$ 1,215,282	- \$	0	\$	1,215,282
92		Sewer Plant								
93	351.0	Structures & Improvements	\$	0	0.00%	\$ 0	\$	0	\$	0
94	352.1	Collection Sewers Forced		0	0.00%	C)	0	-	0
95	352.2	Collecting Mains		0	0.00%	C	,	0		0
96	352.2	Collecting Mains Other		0	0.00%	0	l	0		0
97	353.0	Service to Customers		0	0.00%	0	ļ	0		0
98	363.0	Electric Pumping Equipment		0	0.00%	C		0		0
99	370.1	Land & Land Rights		0	0.00%	C	ı	0		0
100	372 372 ()	T&D Equipment		0	0.00%	0		0		0
101	372.0	T&D Equipment Influent Lift		0	0.00%	C		0		0
102 103	374	Outfall Sewer Lines Total Sewer Plant		0	0.00%		_	0		0
			\$	0		\$ 0	\$	0	\$	0
104	200	General Plant								
105	389	Land & Land Rights	\$	0	0.00%	\$ 0	\$	0	\$	0
106	390	S&I-Store, Shop & Garage		0,402	2.40%	1,210		0		1,210
107	390.1	S & I-Offices	340	5,653	2.40%	8,320	1	0		8,320
108	390.1	S & I-Leasehold		0	5.00%	c	•	0		0

Depreciation Expense

St.	Ch	arle

	A/C No.	Plant Title	District Specific Plant (Acag Sch 3)	Depreciation Rate	District Specific Depreciation	Corporate Depreciation Distribution	Total District Depreciation
Line	(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	977	2.40%	23	0	23
111	391	Office Furniture and Equipment	82,918	4.00%	3,317	1,224	4,540
112	391.2	Computers & Peripheral Equipment	36,600	14.29%	5,230	13,401	18,63 t
113	391.25	Computer Software	23,932	14.29%	3,420	35,251	38,671
114	391.26	Computer Software Personal	108,590	14.29%	15,518	684	16,201
115	391.3	Data Handling Equipment	0	6.67%	0	0	0
116	391.3	Other Office Equipment	0	6.67%	0	38	38
117	392.11	Trans Equipment-Lt Duty Trucks	146,675	0.00%	0	0	0
118	392.12	Trans Equipment-Hvy Duty Trucks	0	8.33%	0	0	0
119	392.2	Trans Equipment-Autos	0	0.00%	0	0	0
120	392.3	Trans Equipment Other	860	0.00%	0	0	0
121	393	Stores Equipment	907	2.86%	26	0	26
122	394	Tools, Shop & Garage Equipment	196,242	5.00%	9,812	34	9,846
123	394	Tools, Shop & Garage Equip Other	0	5.00%	0	0	0
124	395	Laboratory Equipment	5,427	4.00%	217	0	217
125	395	Laboratory Equipment Other	0	4,00%	0	0	0
126	396	Power Operated Equipment	83,202	6.82%	5,674	0	5,674
127	397	Comm Equipment-Non-Tele	20,654	5.00%	1,033	5	1,037
128	397.2	Comm Equipment-Tele	7,000	6.67%	467	95	562
129	398	Miscellaneous	152,311	5.00%	7,616	22	7,638
130	399	Other Tangible Property	855,198	5.00%	42,760	0_	42,760
131		Total General Plant	\$ 2,118,548	;	\$ 104,642	\$ 50,753	\$ 155,394
132	Total De	preciation Expense	\$ 74,832,634	****	\$ 1,407,781	\$ 50,753	5 1,458,534

Cash Working Capital

Line	Description (A)		Adjusted Test Year Expenses	Revenue Lag	Expense Lag	Net CWC Lag (C)-(D)]	Factor [(E):165]	50000000000000000000000000000000000000	Cash Working Capital Requirement (B)s(F)(
1	Operation & Maintenance Expense				. ,	,	(-)		(4)
2	Base Payroll	\$	465,363	39.92	12.00	26.02	0.0730	Φ	
3	Payroll Withholdings:	Ψ	405,505	39.92	13.00	26.92	0.0738	\$	34,344
4	FICA - Employee Portion		64,324	39.92	16.19	22.72	0.0650		
5	Federal Income Taxes Withheld		152,618	39.92	16.19	23.73	0.0650		4,181
6	State Income Taxes Withheld		49,532	39.92	18.19	23.73	0.0650		9,920
7	401(k)		88,717	39.92		21.73	0.0595		2,947
8	EIP		6,860	39.92	38.82	1.10	0.0030		266
9	Fuel & Power		28,085	39.92	38.82	1.10	0.0030		21
10	Chemicals		20,003		37.20	2.72	0.0075		211
11	Materials and Supplies		64,055	39.92	39.92	0.00	0.0000		0
12	Purchased Water		653,202	39.92	39.92	0.00	0.0000		0
13	Management Fees		922,850	39.92	42.45	(2.53)	(0.0069)		(4,507)
14	Group Insurance			39.92	21.41	18.51	0.0507		46,789
15	OPEB's		217,567 41,575	39.92	(7.50)	47.42	0.1299		28,262
16	Pensions		116,986	39.92	. 3.41	36.51	0.1000		4,157
17	EIP - Employer Match			39.92	17.58	22.34	0.0612		7,160
18	401(k) - Employer Match		(1,508)	39.92	38.82	1.10	0.0030		(5)
19	Insurance Other Than Group		13,945	39.92	38.82	1.10	0.0030		42
20	Uncollectible Accounts		159,963	39.92	42.44	(2.52)	(0.0069)		(1,104)
21	Rents		59,142	39.92	39.92	0.00	0.0000		0
22	Cash Vouchers		8,176	39.92	(9.96)	49.88	0.1367		1,118
23	Total Operation & Maintenance Expense	d -	521,321	39.92	21.41	18.51	0.0507	_	26,431
		\$	3,632,772					\$	160,233
24	Taxes Other Than Income								
25	FICA - Employer Portion		64,324	39.92	16.19	23.73	0.0650	\$	4,181
26	Federal Unemployment		1,045	39.92	76.38	(36.46)	(0.0999)		(104)
27	State Unemployment		2,714	39.92	76.38	(36.46)	(0.0999)		(271)
28	Property Taxes		716,722	39.92	182.50	(142.58)	(0.3906)		(279,952)
29	Franchise Tax		18,402	39.92	(77.50)	117.42	0.3217		5,920
30	PSC Assessment	_	62,519	39.92	(31.63)	71.55	0.1960		12,254
31	Total Taxes Other Than Income +	\$	865,726					\$	(257,972)
32	Other Expenses								
33	Gross Receipts Tax		47,570	23.16	47.37	(24.21)	(0.0663)		(3,154)
34	Sales Tax		55,260	0.00	8.12	(8.12)	(0.0222)		(1,227)
35	Missouri Primacy Fees		62,912	23.16	243.50	(220.34)	(0.6037)		(37,980)
36	Total Other Expenses	\$	165,742		213.30	(220.34)	` /	s —	(42,361)
37	Cash Working Capital Before Income Tax and Interest Offsets						277	\$	(140,100)
38	Interest Expense	\$	1,050,811	39.92	108.85	(68.93)	(0.1888)	\$	(198,393)
39	Federal Income Tax	\$	763,502	39.92	37.00	2.92	0.0080	\$	6,108
40	State Income Tax	\$	119,979	39.92	58.95	(19.03)	(0.0521)	S	(6,251)

Income Statement

Line	Description (A)		Test Year End Direct Charges		Adjustm	No.		Adjusted Corporate Distribution		Test Year As Adjusted [(B)+(C)+(B)]
1			(2)		(0)	(D)		(E)		(F)
1 2	Operating Revenues: Residential Revenue	Ф	7 700 coo							
3	Commercial Revenue	\$.,	\$. ,	S-1	\$	0	\$	7,895,445
4	Industrial Revenue		909,499		41,529	S-2		2		951,030
5	Private Fire		2,577		(150)	S-3		0		2,427
6	Public Fire		133,318 0		0	S-4		0		133,318
7	Public Authorities		-		0	S-5		O		0
8	Sales For Resale		165,921 20,977		0	S-6		0		165,921
9	Other Revenue				0	S-7		0		20,977
10	Total Revenues	\$	258,496	- Ф	204 224	S-8	_	12,848	_	271,344
		Φ	9,223,288	\$	204,324		\$	12,851	\$	9,440,463
11	Operating Expenses:									
12 13	Operation & Maintenance:									
13	Source of Supply		3,157		653,228	S-9		39		656,425
15	Pumping Water Treatment		90,532		7,925	S-10		(10,294)		88,163
16			191		0	S-11		0		191
17	Transmission & Distribution Customer Accounts		421,953		44,716	S-12		1		466,670
18	Administrative & General		262,186		(59,567)	S-13		297,213		499,832
19		Φ.	247,074		301,726	S-14	_	1,372,692	_	1,921,491
	Total O & M Expense	\$	1,025,093	\$	948,028		S	1,659,651	\$	3,632,772
20	Other Operating Expenses:									
21	Depreciation - Plant		1,003,365		101,093	S-15		50,753		1,155,211
22	Amortization		0		0	S-16		5,291		5,291
23	Taxes Other Than Income	_	752,964	_	28,807	S-17		83,955		865,726
24	Total Other Operating Expense	\$	1,756,329	\$	129,900		\$	139,999	s	2,026,228
25	Total Operation F									,
23	Total Operating Expenses		2,781,422		1,077,928			1,799,650		5,659,000
26	Net Income Before Income Taxes	\$	6,441,866	\$	(873,604)		\$	(1,786,800)	\$	3,781,463
27	Income Taxes:									
28	Current Income Tax	\$	0	\$	667,694	S-18	\$	406,019	Ç.	1,073,713
29	Deferred Income Tax:				, · · · ·	-,-	Ψ.	.00,010	Ф	1,507,125
30										
31	Deferred Income Tax Expense ITC Amortization		0		59,635	S-19		(84,532)		(24,897)
	Total Income Taxes		0	_	0	S-20	****	0	_	0
32	Total medite Taxes	\$	0	\$	727,329		\$	321,486	\$	1,048,816
33	Net Operating Income	s	6,441,866	\$	(1,600,933)		\$	(2,108,286)	\$	2,732,647

Adjustments To Income Statement

B0000000000000000000000000000000000000		St. (Charles
Adjmt No	Description	Adjustment Amount	Total Adjustment
Residentia 1	al Revenue S-1		\$ 162,945
-	To Normalize and Annualize Revenues (Grissum)	\$ 12,363	-
2	To Remove Unbilled Revenues (Grissum)	150,582	
3	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
_	al Revenue S-2		\$ 41,529
1	To Normalize and Annualize Revenues (Grissum)	\$ 34,611	
2	To Remove Unbilled Revenues (Grissum)	6,918	
3	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Industrial			\$ (150)
1	To Normalize and Annualize Revenues (Grissum)	\$ 0	<u> </u>
2	To Remove Unbilled Revenues (Grissum)	(150)	
Private Fu	e S-4		\$ 0
1	To Remove Unbilled Revenues (Grissum)	0	
Public Fire	S-5	Ø	\$ 0
1	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Public Au	horities \$-6		\$ 0
1	To Remove Unbilled Revenues (Grissum)	0	M: 000000000000000000000000000000000000
2	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Sales For I	Resale S-7		A.
1	To Normalize and April 1 B	\$ 0	<u>\$ 0</u>
2	To Remove Unbilled Revenues (Grissum)	0	
3	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Other Reve	nue S-8		
1			B 0
•	To Include Compensation for MAWC Services Provided by AWR (Cassidy)	_	
Cameron		0	
Source of S	To Appualize Dayroll (Hannakar)		653,228
2	To Normalize Overtime Pay (Hanneken)	\$ 30	
_	to normanze overune ray (namieken)	(4)	

Adjustments To Income Statement

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V1	Char'	lΔć

		St. C	1141165
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)	653,202	
Pumping	S-10		\$ 7,925
1	To Annualize Payroll (Hanneken)	\$ 7,968	<u></u>
2	To Normalize Overtime Pay (Hanneken)	(1,093)	
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	0	
5	To Annualize Fuel & Power Expense (Grissum)	1,050	
Water Tre	atment S-1:1		\$ 0
1	To Annualize Payroll (Hanneken)	\$ 0	<u> </u>
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	
Transmiss	tion & Distribution S-12		\$ 44,716
1	To Annualize Payroll (Hanneken)	\$ 53,579	
2	To Normalize Overtime Pay (Hanneken)	(7,348)	
3	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	(1,516)	
4	To Annualize Main Breaks Expense (Hagemeyer)	0	
Customer	Accounts S-13		\$ (59,567)
1	To Annualize Payroll (Hanneken)	\$ 37,853	<u> </u>
2	To Normalize Overtime Pay (Hanneken)	(5,191)	
3	To Annualize Postage Expense (Grissum)	3,072	
4	To Annualize Uncollectibles Expense (Grissum)	(95,301)	
Administr	ative & General S-14		\$ 301,726
1	To Annualize Payroll (Hanneken)	\$ 6,925	<u>,</u>
2	To Normalize Overtime Pay (Hanneken)	(950)	

Adjustments To Income Statement

[00000000000000000000000000000000000000		St. Cl	narles
Adjint No	Description	Adjustment Amount	Total Adjustment
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	1,273	
5	To Remove STEP Costs (Hagemeyer)	0	
6	To Adjust the Allocation of Belleville Labs (Cassidy)	0	
7	To Annualize Insurance Other Than Group (Hagemeyer)	22,141	
8	To Annualize Other Post Employment Benefits (Hagemeyer)	22,729	
9	To Annualize Tank Painting Expense (Hagemeyer)	(75,587)	
10	To Annualize Pension Expense (Hagemeyer)	46,191	
11	To Annualize Transportation Leases (Hagemeyer)	26,481	
12	To Annualize Waste Disposal Expense (Hagemeyer)	0	
13	To Annualize Main Breaks Expense (Hagemeyer)	0	
14	To Normalize Rate Case Expense (Hagemeyer)	0	
15	To Remove Meals, Awards, etc. (Began)	(1,398)	
16	To Remove Miscellaneous Expense (Began)	0	
17	To Remove Dues and Donations (Began)	(5,940)	
18	To Remove Disallowed Promotion Expense (Began)	0	
19	To Remove Disallowed Advertising Expense (Began)	0	
20	To Remove Disallowed Dues, Donations and Memberships (Began)	0	
21	To Remove Disallowed Lobbying Expense (Began)	0	
22	To Annualize Payroll Tax Expense (Hanneken)	262,590	
23	To Annualize Incentive Compensation Expense (Hanneken)	(2,730)	
24	To Adjust Allocated External Affairs Expense (Hanneken)	0	
25	To Adjust Allocated Management Fees Expense (Hanneken)	0	
26	To Adjust Allocated Incentive Compensation Expense (Hanneken)	0	
27	To Reduce Capitalized Cost (Hanneken)	0	
28	To Remove Expense Associated with Penalties (Hagemeyer)	0	
Depreciatio	n - Plant S-15	\$	101,093
1	To annualize depreciation expense at Staff's proposed rates (Began)	404,416	101,093

Adjustments To Income Statement

B0000000000000000000000000000000000000			St. (Charles
Adjmt No	Description		Adjustment Amount	Total Adjustment
2	To adjust depreciation expense related to contributions in aid of construction (Began)	_		
			(302,087)	
3	To adjust depreciation related to transportation and power operated equipment (Began)			
			(1,236)	
Amortizat	ion S-16			\$ 0
1		\$	0	<u> </u>
Taxes Oth	er Than Income S-17			\$ 28.807
1	To Annualize Payroll Taxes (Hanneken)	\$	9,877	\$ 28,807
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)		· ·	
7990000			19,139	
Current Inc	~ ^ ^ / ^ /			\$ 667,695
<u></u>	To adjust current income tax expense. (Cassidy)	\$	667,695	<u> </u>
Deferred la	icome Tax Expense S-19	38.383		\$ 59,635
1	To adjust deferred income tax expense. (Cassidy)	\$	59,635	υ <u>υσ,υσο</u>
ITC Amort	1zation S-20			N
1		<u>\$</u>	0	<u> 0</u>
2				

0

Income Tax Calculation

Do	escription (A)			Test Year		6.26% Return		6.40% Return		6.54 Retu
Net Operating Income (A	cct. Sch. 1)		\$	2,732,646	\$	2,427,334	\$	2,481,619	\$	(E)
Add:	,		4	= , 2 ,010	Ψ	2,427,334	Φ	2,401,019	٥	2,53
Current Income Tax				1,073,713		883,480		017.204		0.5
Deferred Income Taxes Deferred Income Tax Expense ITC Amortization				(24,897)		(24,897)		917,304 (24,897)		951 (24
						(24,027)				
Net Income Before Incom	е Тах		\$	3,781,462		3,285,917	\$	3,374,026	s -	3,46
Addditions to Net Income	Before Income	e Tax:					-	-,,	4	5,10
Book Depreciation			\$	1,155,211	\$	1,155,211	\$	1,155,211	S	1 15
Contributions In Aid of Construction			w.	0	T)	1,133,211	Ф	1,133,211	Э	1,15
Non Deductible Reserve Deficiency Amortization				0		0		0		
Miscellaneous Non-ded				1,449		1,449		1,449		
Other (Describe)				0		0		0		
Other (Describe)				0		Ö		0		
Total Additions			\$	1,156,660	· s -	1,156,660	\$	1,156,660	\$	1,150
Subtractions to Net Incom	e Before Incon	ne Tax:							-	-,
Interest Expense		@ 2.71%	S	1,050,811	\$	1,050,811	\$	1,050,811	\$	1,050
Tax Straight Line Depreciation			•	1,155,211	4.	1,155,211	Ψ,	1,155,211	Ψ	1,155
Tax Depreciation in Exc	Tax Depreciation in Excess of Straight Line			(64,856)		(64,856)		(64,856)		(64
Cost of Removal				0		0		0		(0)
Other (Describe)				0		0		0		
Other (Describe)				0		0		0		
Total Subtractions			\$	2,141,165	S	2,141,165	\$	2,141,165	\$	2,141
Net Taxable Income			\$	2,796,957	\$	2,301,412	\$	2,389,521	\$	2,477
Provision for Federal Inco	me Tax									
Net Taxable Income			\$	2,796,957	\$	2,301,412	\$	2,389,521	\$	2,477
Deduct Missouri Income	Tax	@ 100.00%		145,813		119,979		124,572		129
Federal Taxable Income			\$	2,651,144	\$	2,181,433	\$	2,264,949	\$	2,348
Federal Income Tax		@ 35.00%	\$	927,900	\$	763,502	S	792,732	\$	821
Provision for Missouri Inc	ome Tax									
Net Taxable Income			\$	2,796,957	\$	2,301,412	S	2,389,521	\$	2 477
Deduct Federal Income	Гах	@ 50.00%	Ψ	463,950	Ψ	381,751	J)	396,366	T.	2,477
Missouri Taxable Incom		9	\$	2,333,007	_{\$} -	1,919,661	\$		s ⁻	2,066
Missouri Income Tax		@ 6.25%	\$	145,813	\$	119,979	\$		\$	129
Summary of Provision For	Income Tax					,		, -	-	
Federal Income Tax			\$	927,900	\$	763,502	\$	792,732	\$	821
State Income Tax			Ψ	145,813	Ψ	119,979	ۍ	124,572	Ф	129