ST. JOSEPH

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

Revenue Requirement

			St. Joseph					
Line	(A)			8.60% Equity Return (B)		9.10% Equity Return (C)		9.60% Equity Return (D)
1	Net Original Cost Rate Base	(From Accounting Schedule 2)	$	80,250,069	$	80,250,069	$	80,250,069
2	Rate of Return			6.26%		6.40%		6.54%
3	Net Operating Income Requirement		$	5,023,654	$	5,136,004	$	5,248,355
4	Net Operating Income Available	(From Accounting Schedule 9)		3,314,665		3,314,665		3,314,665
5	Additional Net Operating Income Requirement		$	1,708,990	$	1,821,340	$	1,933,690
6	Income Tax Requirement:	(From Accounting Schedule 11)						
7	Required Current Income Tax		$	1,498,298	$	1,568,301	$	1,638,303
8	Test Year Current Income Tax			433,466		433,466		433,466
9	Additional Current Income Tax Requirement		$	1,064,832	$	1,134,835	$	1,204,837
10	Additional Gross Revenue Requirement Before Allowances		$	2,773,821	$	2,956,174	$	3,138,527
11	Allowance for True-up		$	292,000	$	292,000	$	292,000
12	**Additional Gross Revenue Requirement**		**$**	**3,065,821**	**$**	**3,248,174**	**$**	**3,430,527**
13	Adjusted Revenue at Current Rates	(From Accounting Schedule 9)	$	15,434,972	$	15,434,972	$	15,434,972
14	Total Gross Revenue Requirement		$	18,500,793	$	18,683,146	$	18,865,499

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Rate Base

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

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Plant In Service

St. Joseph

Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
1		Intangible					
2	301	Organization	$	$ 0	P-1	$ 14,714	$ 14,714
3	302	Franchise & Consents		0	P-2	0	0
4	303	Miscellaneous Intangible		0	P-3	23,036	23,036
5		Total Intangible	$ 0	$ 0		$ 37,750	$ 37,750
6		Source of Supply					
7	310	Land & Land Rights	$ 1,414,424	$ 0	P-4	$ 0	$ 1,414,424
8	311	Structures & Improvements	2,095,522	0	P-5	0	2,095,522
9	312	Collecting & Impounding Res		0	P-6	0	0
10	313	Lake, River & Other Intakes	6,326	0	P-7	0	6,326
11	314	Wells & Springs	35,119	0	P-8	0	35,119
12	315	Infiltration Galleries & Tunnels		0	P-9	0	0
13	316	Supply Mains	9,312,362	0	P-9	0	9,312,362
14	316	Supply Mains-North Plant		0	P-10	0	0
15	316	Supply Mains-Central Plant		0	P-11	0	0
16	316	Supply Mains-South Plant		0	P-12	0	0
17	316	Supply Mains-Meramec Plant		0	P-13	0	0
18	317	Other Source of Supply Plant		0	P-14	0	0
19		Total Source of Supply	$ 12,863,753	$ 0		$ 0	$ 12,863,753
20		Pumping					
21	320	Land & Land Rights	$ 8,921	$ 0	P-15	$ 0	$ 8,921
22	321	S & I-Plant	4,602,503	0	P-16	0	4,602,503
23	321.1	S & I-Pumps (STL)		0	P-17	0	0
24	321.2	S & I-Boosters		0	P-18	0	0
25	322	Boiler Equipment		0	P-19	0	0
26	323	Other Power Prod. Equip.		0	P-20	0	0
27	324	Steam Pumping Equipment		0	P-21	0	0
28	325.1	Electric Pumping Equipment	4,872,443	0	P-22	0	4,872,443
29	325.2	Pumping Equipment-Pre '46		0	P-23	0	0
30	325.3	Pumping Equipment-Post '46		0	P-24	0	0
31	325	Pumping Equipment-Booster		0	P-25	0	0
32	326	Diesel Pumping Equipment		0	P-26	0	0
33	326	Dsl Pump Equip-Stratman		0	P-27	0	0
34	326	Dsl Pump Equip-Central Plant		0	P-28	0	0
35	327	Pump Equip Hydraulic		0	P-29	0	0
36	328	Other Pumping Equipment	2,618	0	P-30	0	2,618
37		Total Pumping	$ 9,486,485	$ 0		$ 0	$ 9,486,485
38		Water Treatment Plant					
39	330	Land & Land Rights	$	$ 0	P-31	$ 0	$ 0
40	331	Structures & Improvements	23,430,949	0	P-32	0	23,430,949
41	331	S & I - North Plant		0	P-33	0	0
42	331	S & I-Central 1 & 2		0	P-34	0	0
43	331	S & I-Central 3		0	P-35	0	0
44	331	S & I-South Plant		0	P-36	0	0
45	331	S & I-Meramac		0	P-37	0	0
46	332	WT Equip Non-Media	20,410,506	0	P-38	0	20,410,506
47	332	WT Equip-North Plant		0	P-39	0	0

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Plant In Service

St. Joseph

Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
48	332	WT Equip-Central 1 & 2		0	P-40	0	0
49	332	WT Equip-Central 3		0	P-41	0	0
50	332	WT Equip-South Plant		0	P-42	0	0
51	332	WT Equip-Meramac		0	P-43	0	0
52	332	Other P/E Hand Equipment	1,449,357	0	P-44	0	1,449,357
53	332.4	Equipment Filter Media	11,838	0	P-45	0	11,838
54		Total Water Treatment Plant	$ 45,302,650	$ 0		$ 0	$ 45,302,650
55		Transmission & Distribution					
56	340	Land & Land Rights	$ 85,196	$ 0	P-46	$ 0	$ 85,196
57	341	Structures & Improvements	400,459	0	P-47	0	400,459
58	341.63	S & I-Spec Cross		0	P-48	0	0
59	342	Distr. Res. & Standpipes	1,539,155	0	P-49	0	1,539,155
60	342	Rsvr & Standpipe-Elev	311,060	0	P-50	0	311,060
61	342	Rsvr & Standpipe-Ground		0	P-51	0	0
62	343	T & D Mains (Not Classified)		0	P-52	0	0
63	343.1	T & D Mains - 4" & Less	864,378	0	P-53	0	864,378
64	343.1	T & D Mains AC 4 (STL)		0	P-54	0	0
65	343.1	T & D Mains Galv 1 (STL)		0	P-55	0	0
66	343.2	T & D Mains - 6" to 8"	9,915,512	0	P-56	0	9,915,512
67	343.2	CI-10" & Smaller-1900-1928		0	P-57	0	0
68	343.2	CI-10" & Smaller 1929-1956		0	P-58	0	0
69	343.2	CI-10" & Smaller-1957-1993		0	P-59	0	0
70	343.2	T & D Mains - DI 6-8 (STL)		0	P-60	0	0
71	343.2	T & D Mains - DI 6-10" (TN)		0	P-61	0	0
72	343.2	T & D Mains - PL 6-8" (STL)		0	P-62	0	0
73	343.3	T & D Mains - 10" to 16"	10,932,808	0	P-63	0	10,932,808
74	343.3	T & D Mains - 18" & Greater	4,860,162	0	P-64	0	4,860,162
75	343.3	CI-12" (STL)		0	P-65	0	0
76	343.3	CI-16" (STL)		0	P-66	0	0
77	343.3	T & D Mains - DI 12 (STL)		0	P-66	0	0
78	343.3	T & D Mains - DI 16 & Greater (STL)		0	P-67	0	0
79	343.3	T & D Mains - LJ 20 (STL)		0	P-68	0	0
80	343.3	T & D Mains - PL 12 (STL)		0	P-69	0	0
81	344	Fire Mains		0	P-70	0	0
82	345	Services	3,073,814	0	P-71	0	3,073,814
83	346.1	Meters-Bronze Case	2,156,291	0	P-72	0	2,156,291
84	346.2	Meters-Plastic Case	80,479	0	P-73	0	80,479
85	346.3	Meters-Other	274,621	0	P-74	0	274,621
86	346.3	Meters-Remote (ARB's)		0	P-75	0	0
87	347.1	Meter Install	3,042,351	0	P-76	0	3,042,351
88	347.2	Meter Install-Other		0	P-77	0	0
89	348	Hydrants	2,612,106	0	P-78	0	2,612,106
90	349	Other T&D Plant		0	P-79	0	0
91		Total Transmission & Distribution	$ 40,148,392	$ 0		$ 0	$ 40,148,392

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Plant In Service

St. Joseph

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

Missouri-American Water Company
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Adjustments To Plant In Service

St. Joseph

NO ADJUSTMENTS

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

Depreciation Reserve

St. Joseph

Line	A/C No (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
1		Intangible					
2	301	Organization	$	$ 0	R-1	$ 0	$ 0
3	302	Franchise & Consents		0	R-2	0	0
4	303	Miscellaneous Intangible		0	R-3	27,642	27,642
5		Total Intangible	$ 0	$ 0		$ 27,642	$ 27,642
6		Source of Supply					
7	310	Land & Land Rights	$	$ 0	R-4	$ 0	$ 0
8	311	Structures & Improvements	145,457	0	R-5	0	145,457
9	312	Collecting & Impounding Res		0	R-6	0	0
10	313	Lake, River & Other Intakes	(679,621)	0	R-7	0	(679,621)
11	314	Wells & Springs	(29,723)	0	R-8	0	(29,723)
12	315	Infiltration Galleries & Tunnels		0	R-9	0	0
13	316	Supply Mains	901,429	0	R-9	0	901,429
14	316	Supply Mains-North Plant		0	R-10	0	0
15	316	Supply Mains-Central Plant		0	R-11	0	0
16	316	Supply Mains-South Plant		0	R-12	0	0
17	316	Supply Mains-Meramec Plant		0	R-13	0	0
18	317	Other Source of Supply Plant		0	R-14	0	0
19		Total Source of Supply	$ 337,542	$ 0		$ 0	$ 337,542
20		Pumping					
21	320	Land & Land Rights	$	$ 0	R-15	$ 0	$ 0
22	321	S & I-Plant	225,665	0	R-16	0	225,665
23	321.1	S & I-Pumps (STL)		0	R-17	0	0
24	321.2	S & I-Boosters		0	R-18	0	0
25	322	Boiler Equipment		0	R-19	0	0
26	323	Other Power Prod. Equip.		0	R-20	0	0
27	324	Steam Pumping Equipment		0	R-21	0	0
28	325.1	Electric Pumping Equipment	655,925	0	R-22	0	655,925
29	325.2	Pumping Equipment-Pre '46		0	R-23	0	0
30	325.3	Pumping Equipment-Post '46		0	R-24	0	0
31	325	Pumping Equipment-Booster		0	R-25	0	0
32	326	Diesel Pumping Equipment		0	R-26	0	0
33	326	Dsl Pump Equip-Stratman		0	R-27	0	0
34	326	Dsl Pump Equip-Central Plant		0	R-28	0	0
35	327	Pump Equip Hydraulic		0	R-29	0	0
36	328	Other Pumping Equipment		0	R-30	0	0
37		Total Pumping	$ 881,590	$ 0		$ 0	$ 881,590
38		Water Treatment Plant					
39	330	Land & Land Rights	$	$ 0	R-31	$ 0	$ 0
40	331	Structures & Improvements	3,206,873	0	R-32	0	3,206,873
41	331	S & I - North Plant		0	R-33	0	0
42	331	S & I-Central 1 & 2		0	R-34	0	0
43	331	S & I-Central 3		0	R-35	0	0
44	331	S & I-South Plant		0	R-36	0	0
45	331	S & I-Meramac		0	R-37	0	0
46	332	WT Equip Non-Media	4,473,118	0	R-38	0	4,473,118
47	332	WT Equip-North Plant		0	R-39	0	0

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Depreciation Reserve

St. Joseph

Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
48	332	WT Equip-Central 1 & 2		0	R-40	0	0
49	332	WT Equip-Central 3		0	R-41	0	0
50	332	WT Equip-South Plant		0	R-42	0	0
51	332	WT Equip-Meramac		0	R-43	0	0
52	332	Other P/E Hand Equipment	79,020	0	R-44	0	79,020
53	332.4	Equipment Filter Media		0	R-45	0	0
54		Total Water Treatment Plant	$ 7,759,011	$ 0		$ 0	$ 7,759,011
55		Transmission & Distribution					
56	340	Land & Land Rights	$ (741,641)	$ 0	R-46	$ 0	$ (741,641)
57	341	Structures & Improvements	34,405	0	R-47	0	34,405
58	341.63	S & I-Spec Cross		0	R-48	0	0
59	342	Distr. Res. & Standpipes	840,727	0	R-49	0	840,727
60	342	Rsvr & Standpipe-Elev	22,743	0	R-50	0	22,743
61	342	Rsvr & Standpipe-Ground		0	R-51	0	0
62	343	T & D Mains (Not Classified)	4,286,510	0	R-52	0	4,286,510
63	343.1	T & D Mains - 4" & Less	(38,980)	0	R-53	0	(38,980)
64	343.1	T & D Mains AC 4 (STL)		0	R-54	0	0
65	343.1	T & D Mains Galv 1 (STL)		0	R-55	0	0
66	343.2	T & D Mains - 6" to 8"	400,432	0	R-56	0	400,432
67	343.2	CI-10" & Smaller-1900-1928		0	R-57	0	0
68	343.2	CI-10" & Smaller 1929-1956		0	R-58	0	0
69	343.2	CI-10" & Smaller-1957-1993		0	R-59	0	0
70	343.2	T & D Mains - DI 6-8 (STL)		0	R-60	0	0
71	343.2	T & D Mains - DI 6-10" (TN)		0	R-61	0	0
72	343.2	T & D Mains - PL 6-8" (STL)		0	R-62	0	0
73	343.3	T & D Mains - 10" to 16"	489,271	0	R-63	0	489,271
74	343.3	T & D Mains - 18" & Greater	258,524	0	R-64	0	258,524
75	343.3	CI-12" (STL)		0	R-65	0	0
76	343.3	CI-16" (STL)		0	R-66	0	0
77	343.3	T & D Mains - DI 12 (STL)		0	R-66	0	0
78	343.3	T & D Mains - DI 16 & Greater (STL)		0	R-67	0	0
79	343.3	T & D Mains - LJ 20 (STL)		0	R-68	0	0
80	343.3	T & D Mains - PL 12 (STL)		0	R-69	0	0
81	344	Fire Mains		0	R-70	0	0
82	345	Services	281,862	0	R-71	0	281,862
83	346.1	Meters-Bronze Case	(26,365)	0	R-72	0	(26,365)
84	346.2	Meters-Plastic Case	10,064	0	R-73	0	10,064
85	346.3	Meters-Other	1,062,364	0	R-74	0	1,062,364
86	346.3	Meters-Remote (ARB's)		0	R-75	0	0
87	347.1	Meter Install	807,977	0	R-76	0	807,977
88	347.2	Meter Install-Other		0	R-77	0	0
89	348	Hydrants	911,569	0	R-78	0	911,569
90	349	Other T&D Plant		0	R-79	0	0
91		Total Transmission & Distribution	$ 8,599,462	$ 0		$ 0	$ 8,599,462

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Depreciation Reserve

St. Joseph

Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
92		Sewer Plant					
93	351.0	Structures & Improvements	$	$ 0	R-80	$ 0	$ 0
94	352.1	Collection Sewers Forced		0	R-81	0	0
95	352.2	Collecting Mains		0	R-82	0	0
96	352.2	Collecting Mains Other		0	R-83	0	0
97	353.0	Service to Customers		0	R-84	0	0
98	363.0	Electric Pumping Equipment		0	R-85	0	0
99	370.1	Land & Land Rights		0	R-86	0	0
100	372	T&D Equipment		0	R-87	0	0
101	372.0	T&D Equipment Influent Lift		0	R-88	0	0
102	374	Outfall Sewer Lines		0	R-89	0	0
103		Total Sewer Plant	$ 0	$ 0		$ 0	$ 0
104		General Plant					
105	389	Land & Land Rights	$	$ 0	R-90	$ 0	$ 0
106	390	S&I-Store, Shop & Garage	29,031	0	R-91	0	29,031
107	390.1	S & I-Offices	(390,718)	0	R-92	(13,031)	(403,749)
108	390.1	S & I-Leasehold		0	R-93	0	0
109	390.1	S & I-Leasehold - SCADA		0	R-94	0	0
110	390.3	S&I-Misc	862,522	0	R-95	0	862,522
111	391	Office Furniture and Equipment	399,439	0	R-96	(1,787)	397,652
112	391.2	Computers & Peripheral Equipment	(91,004)	0	R-97	9,722	(81,282)
113	391.25	Computer Software	52,463	0	R-98	210,429	262,892
114	391.26	Computer Software Personal	(13,292)	0	R-99	2,042	(11,250)
115	391.3	Data Handling Equipment	5,828	0	R-100	0	5,828
116	391.3	Other Office Equipment	42,464	0	R-101	723	43,187
117	392.11	Trans Equipment-Lt Duty Trucks	(2,681)	0	R-102	5,040	2,359
118	392.12	Trans Equipment-Hvy Duty Trucks	(43,340)	0	R-103	0	(43,340)
119	392.2	Trans Equipment-Autos	6,346	0	R-104	9,892	16,238
120	392.3	Trans Equipment Other	244,943	0	R-105	0	244,943
121	393	Stores Equipment	28,208	0	R-106	0	28,208
122	394	Tools, Shop & Garage Equipment	180,876	0	R-107	424	181,300
123	394	Tools, Shop & Garage Equip Other		0	R-108	0	0
124	395	Laboratory Equipment	52,727	0	R-109	0	52,727
125	395	Laboratory Equipment Other		0	R-110	0	0
126	396	Power Operated Equipment	45,136	0	R-111	0	45,136
127	397	Comm Equipment-Non-Tele	21,401	0	R-112	924	22,325
128	397.2	Comm Equipment-Tele	8,072	0	R-113	1,147	9,219
129	398	Miscellaneous	31,060	0	R-114	253	31,313
130	399	Other Tangible Property		0	R-115	0	0
131		Total General Plant	$ 1,469,481	$ 0		$ 225,777	$ 1,695,258
132		Not Classified	4,670	0	R-116	0	4,670
133		**Total Depreciation Reserve**	**$ 19,051,756**	**$ 0**		**$ 253,419**	**$ 19,305,175**

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Adjustments To Reserve

St. Joseph

NO ADJUSTMENTS

Missouri-American Water Company
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Depreciation Expense

St. Joseph

Line	A/C No. (A)	Plant Title (B)	District Specific Plant (Acctg Sch 3) (C)	Depreciation Rate (D)	District Specific Depreciation (E)	Corporate Depreciation Distribution (F)	Total District Depreciation (G)
1		Intangible					
2	301	Organization	$ 0	0.00%	$ 0	$ 0	$ 0
3	302	Franchise & Consents	0	0.00%	0	0	0
4	303	Miscellaneous Intangible	0	0.00%	0	0	0
5		Total Intangible	$ 0		$ 0	$ 0	$ 0
6		Source of Supply					
7	310	Land & Land Rights	$ 1,414,424	0.00%	$ 0	$ 0	$ 0
8	311	Structures & Improvements	2,095,522	2.45%	51,340	0	51,340
9	312	Collecting & Impounding Res	0	1.25%	0	0	0
10	313	Lake, River & Other Intakes	6,326	1.77%	112	0	112
11	314	Wells & Springs	35,119	1.67%	586	0	586
12	315	Infiltration Galleries & Tunnels	0	1.67%	0	0	0
13	316	Supply Mains	9,312,362	1.60%	148,998	0	148,998
14	316	Supply Mains-North Plant	0	1.60%	0	0	0
15	316	Supply Mains-Central Plant	0	1.60%	0	0	0
16	316	Supply Mains-South Plant	0	1.60%	0	0	0
17	316	Supply Mains-Meramec Plant	0	1.60%	0	0	0
18	317	Other Source of Supply Plant	0	4.00%	0	0	0
19		Total Source of Supply	$ 12,863,753		$ 201,037	$ 0	$ 201,037
20		Pumping					
21	320	Land & Land Rights	$ 8,921	0.00%	$ 0	$ 0	$ 0
22	321	S & I-Plant	4,602,503	1.73%	79,623	0	79,623
23	321.1	S & I-Pumps (STL)	0	1.73%	0	0	0
24	321.2	S & I-Boosters	0	1.73%	0	0	0
25	322	Boiler Equipment	0	2.00%	0	0	0
26	323	Other Power Prod. Equip.	0	2.00%	0	0	0
27	324	Steam Pumping Equipment	0	0.00%	0	0	0
28	325.1	Electric Pumping Equipment	4,872,443	2.44%	118,888	0	118,888
29	325.2	Pumping Equipment-Pre '46	0	2.44%	0	0	0
30	325.3	Pumping Equipment-Post '46	0	2.44%	0	0	0
31	325	Pumping Equipment-Booster	0	2.44%	0	0	0
32	326	Diesel Pumping Equipment	0	2.44%	0	0	0
33	326	Dsl Pump Equip-Stratman	0	2.44%	0	0	0
34	326	Dsl Pump Equip-Central Plant	0	2.44%	0	0	0
35	327	Pump Equip Hydraulic	0	2.44%	0	0	0
36	328	Other Pumping Equipment	2,618	2.44%	64	0	64
37		Total Pumping	$ 9,486,485		$ 198,575	$ 0	$ 198,575
38		Water Treatment Plant					
39	330	Land & Land Rights	$ 0	0.00%	$ 0	$ 0	$ 0
40	331	Structures & Improvements	23,430,949	1.63%	381,924	0	381,924
41	331	S & I - North Plant	0	1.63%	0	0	0
42	331	S & I-Central 1 & 2	0	1.63%	0	0	0
43	331	S & I-Central 3	0	1.63%	0	0	0
44	331	S & I-South Plant	0	1.63%	0	0	0
45	331	S & I-Meramac	0	1.63%	0	0	0
46	332	WT Equip Non-Media	20,410,506	2.78%	567,412	0	567,412
47	332	WT Equip-North Plant	0	2.78%	0	0	0
48	332	WT Equip-Central 1 & 2	0	2.78%	0	0	0
49	332	WT Equip-Central 3	0	2.78%	0	0	0
50	332	WT Equip-South Plant	0	2.78%	0	0	0
51	332	WT Equip-Meramac	0	2.78%	0	0	0
52	332	Other P/E Hand Equipment	1,449,357	3.33%	48,264	0	48,264
53	332.4	Equipment Filter Media	11,838	2.78%	329	0	329
54		Total Water Treatment Plant	$ 45,302,650		$ 997,929	$ 0	$ 997,929

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Depreciation Expense

St. Joseph

Line	A/C No. (A)	Plant Title (B)	District Specific Plant (Acctg Sch 3) (C)	Depreciation Rate (D)	District Specific Depreciation (E)	Corporate Depreciation Distribution (F)	Total District Depreciation (G)
55		Transmission & Distribution					
56	340	Land & Land Rights	$ 85,196	0.00%	$ 0	$ 0	$ 0
57	341	Structures & Improvements	400,459	2.67%	10,692	0	10,692
58	341.63	S & I-Spec Cross	0	0.00%	0	0	0
59	342	Distr. Res. & Standpipes	1,539,155	2.25%	34,631	0	34,631
60	342	Rsvr & Standpipe-Elev	311,060	2.25%	6,999	0	6,999
61	342	Rsvr & Standpipe-Ground	0	2.25%	0	0	0
62	343	T & D Mains (Not Classified)	0	1.50%	0	0	0
63	343.1	T & D Mains - 4" & Less	864,378	1.50%	12,966	0	12,966
64	343.1	T & D Mains AC 4 (STL)	0	1.50%	0	0	0
65	343.1	T & D Mains Galv 1 (STL)	0	1.50%	0	0	0
66	343.2	T & D Mains - 6" to 8"	9,915,512	1.50%	148,733	0	148,733
67	343.2	CI-10" & Smaller-1900-1928	0	1.50%	0	0	0
68	343.2	CI-10" & Smaller 1929-1956	0	1.50%	0	0	0
69	343.2	CI-10" & Smaller-1957-1993	0	1.50%	0	0	0
70	343.2	T & D Mains - DI 6-8 (STL)	0	1.50%	0	0	0
71	343.2	T & D Mains - DI 6-10" (TN)	0	1.50%	0	0	0
72	343.2	T & D Mains - PL 6-8" (STL)	0	1.50%	0	0	0
73	343.3	T & D Mains - 10" to 16"	10,932,808	1.50%	163,992	0	163,992
74	343.3	T & D Mains - 18" & Greater	4,860,162	1.50%	72,902	0	72,902
75	343.3	CI-12" (STL)	0	1.50%	0	0	0
76	343.3	CI-16" (STL)	0	1.50%	0	0	0
77	343.3	T & D Mains - DI 12 (STL)	0	1.50%	0	0	0
78	343.3	T & D Mains - DI 16 & Greater (STL)	0	1.50%	0	0	0
79	343.3	T & D Mains - LJ 20 (STL)	0	1.50%	0	0	0
80	343.3	T & D Mains - PL 12 (STL)	0	1.50%	0	0	0
81	344	Fire Mains	0	1.50%	0	0	0
82	345	Services	3,073,814	3.08%	94,673	0	94,673
83	346.1	Meters-Bronze Case	2,156,291	2.43%	52,398	0	52,398
84	346.2	Meters-Plastic Case	80,479	2.43%	1,956	0	1,956
85	346.3	Meters-Other	274,621	2.43%	6,673	0	6,673
86	346.3	Meters-Remote (ARB's)	0	2.43%	0	0	0
87	347.1	Meter Install	3,042,351	2.43%	73,929	0	73,929
88	347.2	Meter Install-Other	0	2.43%	0	0	0
89	348	Hydrants	2,612,106	1.92%	50,152	0	50,152
90	349	Other T&D Plant	0	2.00%	0	0	0
91		Total Transmission & Distribution	$ 40,148,392		$ 730,697	$ 0	$ 730,697
92		Sewer Plant					
93	351.0	Structures & Improvements	$ 0	0.00%	$ 0	$ 0	$ 0
94	352.1	Collection Sewers Forced	0	0.00%	0	0	0
95	352.2	Collecting Mains	0	0.00%	0	0	0
96	352.2	Collecting Mains Other	0	0.00%	0	0	0
97	353.0	Service to Customers	0	0.00%	0	0	0
98	363.0	Electric Pumping Equipment	0	0.00%	0	0	0
99	370.1	Land & Land Rights	0	0.00%	0	0	0
100	372	T&D Equipment	0	0.00%	0	0	0
101	372.0	T&D Equipment Influent Lift	0	0.00%	0	0	0
102	374	Outfall Sewer Lines	0	0.00%	0	0	0
103		Total Sewer Plant	$ 0		$ 0	$ 0	$ 0
104		General Plant					
105	389	Land & Land Rights	$ 8,112	0.00%	$ 0	$ 0	$ 0
106	390	S&I-Store, Shop & Garage	204,591	2.40%	4,910	0	4,910
107	390.1	S & I-Offices	0	2.40%	0	0	0
108	390.1	S & I-Leasehold	0	5.00%	0	0	0

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Depreciation Expense

St. Joseph

Line	A/C No. (A)	Plant Title (B)	District Specific Plant (Acctg Sch 3) (C)	Depreciation Rate (D)	District Specific Depreciation (E)	Corporate Depreciation Distribution (F)	Total District Depreciation (G)
109	390.1	S & I-Leasehold - SCADA	0	5.00%	0	0	0
110	390.3	S&I-Misc	1,668,281	2.40%	40,039	0	40,039
111	391	Office Furniture and Equipment	214,005	4.00%	8,560	2,447	11,007
112	391.2	Computers & Peripheral Equipment	81,803	14.29%	11,690	26,797	38,487
113	391.25	Computer Software	153,013	14.29%	21,866	70,490	92,355
114	391.26	Computer Software Personal	22,221	14.29%	3,175	1,367	4,542
115	391.3	Data Handling Equipment	38,458	6.67%	2,565	0	2,565
116	391.3	Other Office Equipment	191,225	6.67%	12,755	77	12,832
117	392.11	Trans Equipment-Lt Duty Trucks	211,230	0.00%	0	0	0
118	392.12	Trans Equipment-Hvy Duty Trucks	0	8.33%	0	0	0
119	392.2	Trans Equipment-Autos	32,766	0.00%	0	0	0
120	392.3	Trans Equipment Other	7,745	0.00%	0	0	0
121	393	Stores Equipment	174,309	2.86%	4,985	0	4,985
122	394	Tools, Shop & Garage Equipment	760,140	5.00%	38,007	67	38,074
123	394	Tools, Shop & Garage Equip Other	0	5.00%	0	0	0
124	395	Laboratory Equipment	345,834	4.00%	13,833	0	13,833
125	395	Laboratory Equipment Other	0	4.00%	0	0	0
126	396	Power Operated Equipment	148,170	6.82%	10,105	0	10,105
127	397	Comm Equipment-Non-Tele	63,117	5.00%	3,156	9	3,165
128	397.2	Comm Equipment-Tele	27,901	6.67%	1,861	189	2,050
129	398	Miscellaneous	104,032	5.00%	5,202	44	5,246
130	399	Other Tangible Property	0	5.00%	0	0	0
131		Total General Plant	$ 4,456,953		$ 182,709	$ 101,487	$ 284,196
132		**Total Depreciation Expense**	**$ 112,258,233**		**$ 2,310,946**	**$ 101,487**	**$ 2,412,433**

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Cash Working Capital

St. Joseph

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

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Income Statement

St. Joseph

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

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Adjustments To Income Statement

St. Joseph

Adjmt No.	Description	Adjustment Amount	Total Adjustment
Residential Revenue	S-1		$ (961,841)
1	To Normalize and Annualize Revenues (Grissum)	$ (348,205)	
2	To Remove Unbilled Revenues (Grissum)	47,947	
3	To Remove ISRS and Property Tax Surcharges (Grissum)	(661,583)	
Commercial Revenue	S-2		$ (208,081)
1	To Normalize and Annualize Revenues (Grissum)	$ (200,650)	
2	To Remove Unbilled Revenues (Grissum)	(7,431)	
3	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Industrial Revenue	S-3		$ 100,008
1	To Normalize and Annualize Revenues (Grissum)	$ 43,894	
2	To Remove Unbilled Revenues (Grissum)	56,114	
Private Fire	S-4		$ 0
1	To Remove Unbilled Revenues (Grissum)	0	
Public Fire	S-5	0	$ 0
1	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Public Authorities	S-6		$ (8,201)
1	To Remove Unbilled Revenues (Grissum)	(8,201)	
2	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Sales For Resale	S-7		$ 5,661
1	To Normalize and Annualize Revenues (Grissum)	$ 0	
2	To Remove Unbilled Revenues (Grissum)	5,661	
3	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Other Revenue	S-8		$ 0
1	To Include Compensation for MAWC Services Provided by AWR (Cassidy)	0	
Source of Supply	S-9		$ 0
1	To Annualize Payroll (Hanneken)	$ 0	
2	To Normalize Overtime Pay (Hanneken)	0	

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

Adjustments To Income Statement

St. Joseph

Adjmt No.	Description		Adjustment Amount		Total Adjustment
3	To Remove Lobbyist Pay (Hanneken)		0		
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)		0		
5	To Annualize Purchased Water Expense (Grissum)		0		
Pumping	S-10			$	136,778
1	To Annualize Payroll (Hanneken)	$	67,350		
2	To Normalize Overtime Pay (Hanneken)		(492)		
3	To Remove Lobbyist Pay (Hanneken)		0		
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)		0		
5	To Annualize Fuel & Power Expense (Grissum)		69,919		
Water Treatment	S-11			$	163,844
1	To Annualize Payroll (Hanneken)	$	28,735		
2	To Normalize Overtime Pay (Hanneken)		(210)		
3	To Remove Lobbyist Pay (Hanneken)		0		
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)		0		
5	To Annualize Waste Disposal Expense (Hagemeyer)		(7,691)		
6	To Annualize Chemicals Expense (Grissum)		143,010		
Transmission & Distribution	S-12			$	110,028
1	To Annualize Payroll (Hanneken)	$	110,838		
2	To Normalize Overtime Pay (Hanneken)		(809)		
3	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)		0		
4	To Annualize Main Breaks Expense (Hagemeyer)		0		
Customer Accounts	S-13			$	61,778
1	To Annualize Payroll (Hanneken)	$	63,112		
2	To Normalize Overtime Pay (Hanneken)		(461)		
3	To Annualize Postage Expense (Grissum)		3,192		
4	To Annualize Uncollectibles Expense (Grissum)		(4,065)		
Administrative & General	S-14			$	710,086
1	To Annualize Payroll (Hanneken)	$	18,968		
2	To Normalize Overtime Pay (Hanneken)		(138)		

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

Adjustments To Income Statement

Adjmt No	Description	St. Joseph Adjustment Amount	Total Adjustment
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	(13,772)	
5	To Remove STEP Costs (Hagemeyer)	0	
6	To Adjust the Allocation of Belleville Labs (Cassidy)	0	
7	To Annualize Insurance Other Than Group (Hagemeyer)	36,990	
8	To Annualize Other Post Employment Benefits (Hagemeyer)	37,471	
9	To Annualize Tank Painting Expense (Hagemeyer)	110,099	
10	To Annualize Pension Expense (Hagemeyer)	69,815	
11	To Annualize Transportation Leases (Hagemeyer)	(5,120)	
12	To Annualize Waste Disposal Expense (Hagemeyer)	0	
13	To Annualize Main Breaks Expense (Hagemeyer)	0	
14	To Normalize Rate Case Expense (Hagemeyer)	0	
15	To Remove Meals, Awards, etc. (Began)	(3,067)	
16	To Remove Miscellaneous Expense (Began)	(45)	
17	To Remove Dues and Donations (Began)	(11,809)	
18	To Remove Disallowed Promotion Expense (Began)	(1,952)	
19	To Remove Disallowed Advertising Expense (Began)	(390)	
20	To Remove Disallowed Dues, Donations and Memberships (Began)	0	
21	To Remove Disallowed Lobbying Expense (Began)	0	
22	To Annualize Payroll Tax Expense (Hanneken)	482,378	
23	To Annualize Incentive Compensation Expense (Hanneken)	(9,342)	
24	To Adjust Allocated External Affairs Expense (Hanneken)	0	
25	To Adjust Allocated Management Fees Expense (Hanneken)	0	
26	To Adjust Allocated Incentive Compensation Expense (Hanneken)	0	
27	To Reduce Capitalized Cost (Hanneken)	0	
28	To Remove Expense Associated with Penalties (Hagemeyer)	0	
Depreciation - Plant	S-15		$ 432,181
1	To annualize depreciation expense at Staff's proposed rates (Began)	$ 499,674	

Missouri-American Water Company
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Adjustments To Income Statement

St. Joseph

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

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

Income Tax Calculation

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

ST. LOUIS

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

Revenue Requirement

			St. Louis County Water		
Line	(A)		8.60% Equity Return (B)	9.10% Equity Return (C)	9.60% Equity Return (D)
1	Net Original Cost Rate Base	(From Accounting Schedule 2)	$ 360,679,656	$ 360,679,656	$ 360,679,656
2	Rate of Return		6.26%	6.40%	6.54%
3	Net Operating Income Requirement		$ 22,578,546	$ 23,083,498	$ 23,588,450
4	Net Operating Income Available	(From Accounting Schedule 9)	25,555,380	25,555,380	25,555,380
5	Additional Net Operating Income Requirement		$ (2,976,833)	$ (2,471,882)	$ (1,966,930)
6	Income Tax Requirement:	(From Accounting Schedule 11)			
7	Required Current Income Tax		$ 6,312,224	$ 6,626,847	$ 6,941,471
8	Test Year Current Income Tax		8,167,019	8,167,019	8,167,019
9	Additional Current Income Tax Requirement		$ (1,854,796)	$ (1,540,172)	$ (1,225,549)
10	Additional Gross Revenue Requirement Before Allowances		$ (4,831,629)	$ (4,012,054)	$ (3,192,479)
11	Allowance for True-up		$ 3,352,003	$ 3,352,003	$ 3,352,003
12	**Additional Gross Revenue Requirement**		**$ (1,479,626)**	**$ (660,051)**	**$ 159,524**
13	Adjusted Revenue at Current Rates	(From Accounting Schedule 9)	$ 121,420,229	$ 121,420,229	$ 121,420,229
14	Total Gross Revenue Requirement		$ 119,940,603	$ 120,760,178	$ 121,579,753

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

Rate Base

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

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

Plant In Service

St. Louis County Water

Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
1		Intangible					
2	301	Organization	$ (3,491)	$ 0	P-1	$ 133,253	$ 129,762
3	302	Franchise & Consents		0	P-2	0	0
4	303	Miscellaneous Intangible		0	P-3	208,627	208,627
5		Total Intangible	$ (3,491)	$ 0		$ 341,880	$ 338,389
6		Source of Supply					
7	310	Land & Land Rights	$ 91,400	$ 0	P-4	$ 0	$ 91,400
8	311	Structures & Improvements	6,089,830	0	P-5	0	6,089,830
9	312	Collecting & Impounding Res		0	P-6	0	0
10	313	Lake, River & Other Intakes		0	P-7	0	0
11	314	Wells & Springs		0	P-8	0	0
12	315	Infiltration Galleries & Tunnels		0	P-9	0	0
13	316	Supply Mains	8,522	0	P-9	0	8,522
14	316	Supply Mains-North Plant	245,687	0	P-10	0	245,687
15	316	Supply Mains-Central Plant	3,929,522	0	P-11	0	3,929,522
16	316	Supply Mains-South Plant	337,448	0	P-12	0	337,448
17	316	Supply Mains-Meramec Plant	1,313,864	0	P-13	0	1,313,864
18	317	Other Source of Supply Plant		0	P-14	0	0
19		Total Source of Supply	$ 12,016,273	$ 0		$ 0	$ 12,016,273
20		Pumping					
21	320	Land & Land Rights	$ 284,588	$ 0	P-15	$ 0	$ 284,588
22	321	S & I-Plant	298,289	0	P-16	0	298,289
23	321.1	S & I-Pumps (STL)	4,848,057	0	P-17	0	4,848,057
24	321.2	S & I-Boosters	2,718,024	0	P-18	0	2,718,024
25	322	Boiler Equipment		0	P-19	0	0
26	323	Other Power Prod. Equip.		0	P-20	0	0
27	324	Steam Pumping Equipment		0	P-21	0	0
28	325.1	Electric Pumping Equipment	766,492	0	P-22	0	766,492
29	325.2	Pumping Equipment-Pre '46	874,158	0	P-23	0	874,158
30	325.3	Pumping Equipment-Post '46	25,323,220	0	P-24	0	25,323,220
31	325	Pumping Equipment-Booster	1,493,074	0	P-25	0	1,493,074
32	326	Diesel Pumping Equipment		0	P-26	0	0
33	326	Dsl Pump Equip-Stratman	207,946	0	P-27	0	207,946
34	326	Dsl Pump Equip-Central Plant	1,698,803	0	P-28	0	1,698,803
35	327	Pump Equip Hydraulic		0	P-29	0	0
36	328	Other Pumping Equipment	34,884	0	P-30	0	34,884
37		Total Pumping	$ 38,547,535	$ 0		$ 0	$ 38,547,535
38		Water Treatment Plant					
39	330	Land & Land Rights	$ 1,371,407	$ 0	P-31	$ 0	$ 1,371,407
40	331	Structures & Improvements	1,998,514	0	P-32	0	1,998,514
41	331	S & I - North Plant	5,897,100	0	P-33	0	5,897,100
42	331	S & I-Central 1 & 2	2,679,748	0	P-34	0	2,679,748
43	331	S & I-Central 3	21,452,569	0	P-35	0	21,452,569
44	331	S & I-South Plant	2,375,351	0	P-36	0	2,375,351
45	331	S & I-Meramac	9,171,169	0	P-37	0	9,171,169
46	332	WT Equip Non-Media	1,963,039	0	P-38	0	1,963,039
47	332	WT Equip-North Plant	7,179,235	0	P-39	0	7,179,235

Missouri-American Water Company
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Plant In Service

St. Louis County Water

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

Missouri-American Water Company
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Plant In Service

St. Louis County Water

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

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. Louis County Water

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

Missouri-American Water Company
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Depreciation Reserve

St. Louis County Water

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

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Depreciation Reserve

St. Louis County Water

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

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Depreciation Reserve

St. Louis County Water

Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
92		Sewer Plant					
93	351.0	Structures & Improvements	$	$ 0	R-80	$ 0	$ 0
94	352.1	Collection Sewers Forced		0	R-81	0	0
95	352.2	Collecting Mains		0	R-82	0	0
96	352.2	Collecting Mains Other		0	R-83	0	0
97	353.0	Service to Customers		0	R-84	0	0
98	363.0	Electric Pumping Equipment		0	R-85	0	0
99	370.1	Land & Land Rights		0	R-86	0	0
100	372	T&D Equipment		0	R-87	0	0
101	372.0	T&D Equipment Influent Lift		0	R-88	0	0
102	374	Outfall Sewer Lines		0	R-89	0	0
103		Total Sewer Plant	$ 0	$ 0		$ 0	$ 0
104		General Plant					
105	389	Land & Land Rights	$	$ 0	R-90	$ 0	$ 0
106	390	S&I-Store, Shop & Garage	4,105	0	R-91	0	4,105
107	390.1	S & I-Offices	183,305	0	R-92	(118,017)	65,288
108	390.1	S & I-Leasehold	(55,177)	0	R-93	0	(55,177)
109	390.1	S & I-Leasehold - SCADA	238,120	0	R-94	0	238,120
110	390.3	S&I-Misc	240,644	0	R-95	0	240,644
111	391	Office Furniture and Equipment	1,607,212	(914,350)	R-96	(16,181)	676,681
112	391.2	Computers & Peripheral Equipment	555,443	0	R-97	88,050	643,493
113	391.25	Computer Software	438,819	0	R-98	1,905,723	2,344,542
114	391.26	Computer Software Personal		0	R-99	18,489	18,489
115	391.3	Data Handling Equipment		0	R-100	0	0
116	391.3	Other Office Equipment	64,117	0	R-101	6,548	70,665
117	392.11	Trans Equipment-Lt Duty Trucks	812,842	0	R-102	45,648	858,490
118	392.12	Trans Equipment-Hvy Duty Trucks	3,112,120	0	R-103	0	3,112,120
119	392.2	Trans Equipment-Autos	465,143	0	R-104	89,582	554,725
120	392.3	Trans Equipment Other		0	R-105	0	0
121	393	Stores Equipment	(300,625)	0	R-106	0	(300,625)
122	394	Tools, Shop & Garage Equipment	778,124	0	R-107	3,839	781,963
123	394	Tools, Shop & Garage Equip Other	1,982,038	0	R-108	0	1,982,038
124	395	Laboratory Equipment	633,978	0	R-109	0	633,978
125	395	Laboratory Equipment Other	197,485	0	R-110	0	197,485
126	396	Power Operated Equipment	478,737	0	R-111	0	478,737
127	397	Comm Equipment-Non-Tele	553,207	0	R-112	8,365	561,572
128	397.2	Comm Equipment-Tele	3,372	0	R-113	10,386	13,758
129	398	Miscellaneous	78,418	0	R-114	2,289	80,707
130	399	Other Tangible Property	48,110	0	R-115	0	48,110
131		Total General Plant	$ 12,119,537	$ (914,350)		$ 2,044,721	$ 13,249,908
132		Not Classified		0	R-116	0	0
133		**Total Depreciation Reserve**	**$ 233,377,489**	**$ (914,350)**		**$ 2,295,056**	**$ 234,758,195**

Missouri-American Water Company
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Adjustments To Reserve

St. Louis County

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

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Depreciation Expense

St. Louis County

Line	A/C No. (A)	Plant Title (B)	District Specific Plant (Acctg Sch 3) (C)	Depreciation Rate (D)	District Specific Depreciation (E)	Corporate Depreciation Distribution (F)	Total District Depreciation (G)
1		Intangible					
2	301	Organization	$ (3,491)	0.00%	$ 0	$ 0	$ 0
3	302	Franchise & Consents	0	0.00%	0	0	0
4	303	Miscellaneous Intangible	0	0.00%	0	0	0
5		Total Intangible	$ (3,491)		$ 0	$ 0	$ 0
6		Source of Supply					
7	310	Land & Land Rights	$ 91,400	0.00%	$ 0	$ 0	$ 0
8	311	Structures & Improvements	6,089,830	2.45%	149,201	0	149,201
9	312	Collecting & Impounding Res	0	1.25%	0	0	0
10	313	Lake, River & Other Intakes	0	1.77%	0	0	0
11	314	Wells & Springs	0	1.67%	0	0	0
12	315	Infiltration Galleries & Tunnels	0	1.67%	0	0	0
13	316	Supply Mains	8,522	1.60%	136	0	136
14	316	Supply Mains-North Plant	245,687	1.60%	3,931	0	3,931
15	316	Supply Mains-Central Plant	3,929,522	1.60%	62,872	0	62,872
16	316	Supply Mains-South Plant	337,448	1.60%	5,399	0	5,399
17	316	Supply Mains-Meramec Plant	1,313,864	1.60%	21,022	0	21,022
18	317	Other Source of Supply Plant	0	4.00%	0	0	0
19		Total Source of Supply	$ 12,016,273		$ 242,562	$ 0	$ 242,562
20		Pumping					
21	320	Land & Land Rights	$ 284,588	0.00%	$ 0	$ 0	$ 0
22	321	S & I-Plant	298,289	1.73%	5,160	0	5,160
23	321.1	S & I-Pumps (STL)	4,848,057	1.73%	83,871	0	83,871
24	321.2	S & I-Boosters	2,718,024	1.73%	47,022	0	47,022
25	322	Boiler Equipment	0	2.00%	0	0	0
26	323	Other Power Prod. Equip.	0	2.00%	0	0	0
27	324	Steam Pumping Equipment	0	0.00%	0	0	0
28	325.1	Electric Pumping Equipment	766,492	2.44%	18,702	0	18,702
29	325.2	Pumping Equipment-Pre '46	874,158	2.44%	21,329	0	21,329
30	325.3	Pumping Equipment-Post '46	25,323,220	2.44%	617,887	0	617,887
31	325	Pumping Equipment-Booster	1,493,074	2.44%	36,431	0	36,431
32	326	Diesel Pumping Equipment	0	2.44%	0	0	0
33	326	Dsl Pump Equip-Stratman	207,946	2.44%	5,074	0	5,074
34	326	Dsl Pump Equip-Central Plant	1,698,803	2.44%	41,451	0	41,451
35	327	Pump Equip Hydraulic	0	2.44%	0	0	0
36	328	Other Pumping Equipment	34,884	2.44%	851	0	851
37		Total Pumping	$ 38,547,535		$ 877,779	$ 0	$ 877,779
38		Water Treatment Plant					
39	330	Land & Land Rights	$ 1,371,407	0.00%	$ 0	$ 0	$ 0
40	331	Structures & Improvements	1,998,514	1.63%	32,576	0	32,576
41	331	S & I - North Plant	5,897,100	1.63%	96,123	0	96,123
42	331	S & I-Central 1 & 2	2,679,748	1.63%	43,680	0	43,680
43	331	S & I-Central 3	21,452,569	1.63%	349,677	0	349,677
44	331	S & I-South Plant	2,375,351	1.63%	38,718	0	38,718
45	331	S & I-Meramac	9,171,169	1.63%	149,490	0	149,490
46	332	WT Equip Non-Media	1,963,039	2.78%	54,572	0	54,572
47	332	WT Equip-North Plant	7,179,235	2.78%	199,583	0	199,583
48	332	WT Equip-Central 1 & 2	2,256,219	2.78%	62,723	0	62,723
49	332	WT Equip-Central 3	21,805,467	2.78%	606,192	0	606,192
50	332	WT Equip-South Plant	2,628,630	2.78%	73,076	0	73,076
51	332	WT Equip-Meramac	7,355,932	2.78%	204,495	0	204,495
52	332	Other P/E Hand Equipment	0	3.33%	0	0	0
53	332.4	Equipment Filter Media	671,023	2.78%	18,654	0	18,654
54		Total Water Treatment Plant	$ 88,805,403		$ 1,929,559	$ 0	$ 1,929,559

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Depreciation Expense

St. Louis County

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

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Depreciation Expense

St. Louis County

Line	A/C No. (A)	Plant Title (B)	District Specific Plant (Acctg Sch 3) (C)	Depreciation Rate (D)	District Specific Depreciation (E)	Corporate Depreciation Distribution (F)	Total District Depreciation (G)
109	390.1	S & I-Leasehold - SCADA	339,728	5.00%	16,986	0	16,986
110	390.3	S&I-Misc	1,400,265	2.40%	33,606	0	33,606
111	391	Office Furniture and Equipment	1,255,761	4.00%	50,230	22,159	72,390
112	391.2	Computers & Peripheral Equipment	2,646,798	14.29%	378,227	242,685	620,913
113	391.25	Computer Software	2,487,224	14.29%	355,424	638,383	993,808
114	391.26	Computer Software Personal	0	14.29%	0	12,379	12,379
115	391.3	Data Handling Equipment	0	6.67%	0	0	0
116	391.3	Other Office Equipment	168,978	6.67%	11,271	697	11,967
117	392.11	Trans Equipment-Lt Duty Trucks	0	0.00%	0	0	0
118	392.12	Trans Equipment-Hvy Duty Trucks	4,154,323	8.33%	346,055	0	346,055
119	392.2	Trans Equipment-Autos	282,195	0.00%	0	0	0
120	392.3	Trans Equipment Other	0	0.00%	0	0	0
121	393	Stores Equipment	118,221	2.86%	3,381	0	3,381
122	394	Tools, Shop & Garage Equipment	950,099	5.00%	47,505	608	48,113
123	394	Tools, Shop & Garage Equip Other	3,934,335	5.00%	196,717	0	196,717
124	395	Laboratory Equipment	1,101,097	4.00%	44,044	0	44,044
125	395	Laboratory Equipment Other	285,859	4.00%	11,434	0	11,434
126	396	Power Operated Equipment	637,295	6.82%	43,464	0	43,464
127	397	Comm Equipment-Non-Tele	1,054,786	5.00%	52,739	83	52,822
128	397.2	Comm Equipment-Tele	57,657	6.67%	3,846	1,716	5,561
129	398	Miscellaneous	570,000	5.00%	28,500	398	28,898
130	399	Other Tangible Property	40,603	5.00%	2,030	0	2,030
131		Total General Plant	$ 21,750,153		$ 1,631,819	$ 919,107	$ 2,550,926
132		**Total Depreciation Expense**	**$ 778,834,395**		**$ 14,518,814**	**$ 919,107**	**$ 15,437,921**

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Cash Working Capital

St. Louis County

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

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Income Statement

St. Louis County

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

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Adjustments To Income Statement

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

Missouri-American Water Company
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Adjustments To Income Statement

St. Louis County

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

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Adjustments To Income Statement

St. Louis County

Adjmt No.	Description	Adjustment Amount	Total Adjustment
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	(170,719)	
5	To Remove STEP Costs (Hagemeyer)	0	
6	To Adjust the Allocation of Belleville Labs (Cassidy)	0	
7	To Annualize Insurance Other Than Group (Hagemeyer)	1,083,306	
8	To Annualize Other Post Employment Benefits (Hagemeyer)	1,090,412	
9	To Annualize Tank Painting Expense (Hagemeyer)	(377,441)	
10	To Annualize Pension Expense (Hagemeyer)	2,033,677	
11	To Annualize Transportation Leases (Hagemeyer)	(341,382)	
12	To Annualize Waste Disposal Expense (Hagemeyer)	0	
13	To Annualize Main Breaks Expense (Hagemeyer)	57,438	
14	To Normalize Rate Case Expense (Hagemeyer)	0	
15	To Remove Meals, Awards, etc. (Began)	(28,366)	
16	To Remove Miscellaneous Expense (Began)	(9,800)	
17	To Remove Dues and Donations (Began)	(94,010)	
18	To Remove Disallowed Promotion Expense (Began)	(1,577)	
19	To Remove Disallowed Advertising Expense (Began)	(18,012)	
20	To Remove Disallowed Dues, Donations and Memberships (Began)	0	
21	To Remove Disallowed Lobbying Expense (Began)	0	
22	To Annualize Payroll Tax Expense (Hanneken)	5,202,926	
23	To Annualize Incentive Compensation Expense (Hanneken)	(116,486)	
24	To Adjust Allocated External Affairs Expense (Hanneken)	0	
25	To Adjust Allocated Management Fees Expense (Hanneken)	0	
26	To Adjust Allocated Incentive Compensation Expense (Hanneken)	0	
27	To Reduce Capitalized Cost (Hanneken)	0	
28	To Remove Expense Associated with Penalties (Hagemeyer)	0	
Depreciation - Plant	S-15		$ 3,146,785
1	To annualize depreciation expense at Staff's proposed rates (Began)	$ 5,093,159	

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Adjustments To Income Statement

St. Louis County

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

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

Income Tax Calculation

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

WARREN COUNTY WATER

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

Revenue Requirement

Line	(A)		Warren County Water 8.60% Equity Return (B)	9.10% Equity Return (C)	9.60% Equity Return (D)
1	Net Original Cost Rate Base	(From Accounting Schedule 2)	$ 744,576	$ 744,576	$ 744,576
2	Rate of Return		6.26%	6.40%	6.54%
3	Net Operating Income Requirement		$ 46,610	$ 47,653	$ 48,695
4	Net Operating Income Available	(From Accounting Schedule 9)	(50,261)	(50,261)	(50,261)
5	Additional Net Operating Income Requirement		$ 96,872	$ 97,914	$ 98,957
6	Income Tax Requirement:	(From Accounting Schedule 11)			
7	Required Current Income Tax		$ 19,717	$ 20,366	$ 21,016
8	Test Year Current Income Tax		(40,642)	(40,642)	(40,642)
9	Additional Current Income Tax Requirement		$ 60,358	$ 61,008	$ 61,658
10	Additional Gross Revenue Requirement Before Allowances		$ 157,230	$ 158,922	$ 160,614
11	Allowance for True-up		$ 13,834	$ 13,834	$ 13,834
12	**Additional Gross Revenue Requirement**		**$ 171,064**	**$ 172,756**	**$ 174,448**
13	Adjusted Revenue at Current Rates	(From Accounting Schedule 9)	$ 106,477	$ 106,477	$ 106,477
14	Total Gross Revenue Requirement		$ 277,542	$ 279,233	$ 280,925

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Rate Base

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

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Plant In Service

Warren County Water

Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
1		Intangible					
2	301	Organization	$	$ 0	P-1	$ 466	$ 466
3	302	Franchise & Consents		0	P-2	0	0
4	303	Miscellaneous Intangible		0	P-3	729	729
5		Total Intangible	$ 0	$ 0		$ 1,195	$ 1,195
6		Source of Supply					
7	310	Land & Land Rights	$	$ 0	P-4	$ 0	$ 0
8	311	Structures & Improvements		0	P-5	0	0
9	312	Collecting & Impounding Res		0	P-6	0	0
10	313	Lake, River & Other Intakes		0	P-7	0	0
11	314	Wells & Springs	725,966	(350,000)	P-8	0	375,966
12	315	Infiltration Galleries & Tunnels		0	P-9	0	0
13	316	Supply Mains		0	P-9	0	0
14	316	Supply Mains-North Plant		0	P-10	0	0
15	316	Supply Mains-Central Plant		0	P-11	0	0
16	316	Supply Mains-South Plant		0	P-12	0	0
17	316	Supply Mains-Meramec Plant		0	P-13	0	0
18	317	Other Source of Supply Plant		0	P-14	0	0
19		Total Source of Supply	$ 725,966	$ (350,000)		$ 0	$ 375,966
20		Pumping					
21	320	Land & Land Rights	$	$ 0	P-15	$ 0	$ 0
22	321	S & I-Plant		0	P-16	0	0
23	321.1	S & I-Pumps (STL)		0	P-17	0	0
24	321.2	S & I-Boosters		0	P-18	0	0
25	322	Boiler Equipment		0	P-19	0	0
26	323	Other Power Prod. Equip.		0	P-20	0	0
27	324	Steam Pumping Equipment		0	P-21	0	0
28	325.1	Electric Pumping Equipment	124,797	0	P-22	0	124,797
29	325.2	Pumping Equipment-Pre '46		0	P-23	0	0
30	325.3	Pumping Equipment-Post '46		0	P-24	0	0
31	325	Pumping Equipment-Booster		0	P-25	0	0
32	326	Diesel Pumping Equipment		0	P-26	0	0
33	326	Dsl Pump Equip-Stratman		0	P-27	0	0
34	326	Dsl Pump Equip-Central Plant		0	P-28	0	0
35	327	Pump Equip Hydraulic		0	P-29	0	0
36	328	Other Pumping Equipment		0	P-30	0	0
37		Total Pumping	$ 124,797	$ 0		$ 0	$ 124,797
38		Water Treatment Plant					
39	330	Land & Land Rights	$	$ 0	P-31	$ 0	$ 0
40	331	Structures & Improvements	2,244	0	P-32	0	2,244
41	331	S & I - North Plant		0	P-33	0	0
42	331	S & I-Central 1 & 2		0	P-34	0	0
43	331	S & I-Central 3		0	P-35	0	0
44	331	S & I-South Plant		0	P-36	0	0
45	331	S & I-Meramac		0	P-37	0	0
46	332	WT Equip Non-Media	20,789	0	P-38	0	20,789
47	332	WT Equip-North Plant		0	P-39	0	0

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Plant In Service

Warren County Water

Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
48	332	WT Equip-Central 1 & 2		0	P-40	0	0
49	332	WT Equip-Central 3		0	P-41	0	0
50	332	WT Equip-South Plant		0	P-42	0	0
51	332	WT Equip-Meramac		0	P-43	0	0
52	332	Other P/E Hand Equipment		0	P-44	0	0
53	332.4	Equipment Filter Media		0	P-45	0	0
54		Total Water Treatment Plant	$ 23,033	$ 0		$ 0	$ 23,033
55		Transmission & Distribution					
56	340	Land & Land Rights	$ 65,000	$ 0	P-46	$ 0	$ 65,000
57	341	Structures & Improvements	2,001	0	P-47	0	2,001
58	341.63	S & I-Spec Cross		0	P-48	0	0
59	342	Distr. Res. & Standpipes		0	P-49	0	0
60	342	Rsvr & Standpipe-Elev	16,295	0	P-50	0	16,295
61	342	Rsvr & Standpipe-Ground		0	P-51	0	0
62	343	T & D Mains (Not Classified)		0	P-52	0	0
63	343.1	T & D Mains - 4" & Less	47,552	0	P-53	0	47,552
64	343.1	T & D Mains AC 4 (STL)		0	P-54	0	0
65	343.1	T & D Mains Galv 1 (STL)		0	P-55	0	0
66	343.2	T & D Mains - 6" to 8"	124,138	0	P-56	0	124,138
67	343.2	CI-10" & Smaller-1900-1928		0	P-57	0	0
68	343.2	CI-10" & Smaller 1929-1956		0	P-58	0	0
69	343.2	CI-10" & Smaller-1957-1993		0	P-59	0	0
70	343.2	T & D Mains - DI 6-8 (STL)		0	P-60	0	0
71	343.2	T & D Mains - DI 6-10" (TN)	7,101	0	P-61	0	7,101
72	343.2	T & D Mains - PL 6-8" (STL)		0	P-62	0	0
73	343.3	T & D Mains - 10" to 16"		0	P-63	0	0
74	343.3	T & D Mains - 18" & Greater		0	P-64	0	0
75	343.3	CI-12" (STL)		0	P-65	0	0
76	343.3	CI-16" (STL)		0	P-66	0	0
77	343.3	T & D Mains - DI 12 (STL)		0	P-66	0	0
78	343.3	T & D Mains - DI 16 & Greater (STL)		0	P-67	0	0
79	343.3	T & D Mains - LJ 20 (STL)		0	P-68	0	0
80	343.3	T & D Mains - PL 12 (STL)		0	P-69	0	0
81	344	Fire Mains		0	P-70	0	0
82	345	Services	27,523	0	P-71	0	27,523
83	346.1	Meters-Bronze Case	45,659	0	P-72	0	45,659
84	346.2	Meters-Plastic Case		0	P-73	0	0
85	346.3	Meters-Other	10,601	0	P-74	0	10,601
86	346.3	Meters-Remote (ARB's)		0	P-75	0	0
87	347.1	Meter Install	31,910	0	P-76	0	31,910
88	347.2	Meter Install-Other		0	P-77	0	0
89	348	Hydrants	11,760	0	P-78	0	11,760
90	349	Other T&D Plant		0	P-79	0	0
91		Total Transmission & Distribution	$ 389,540	$ 0		$ 0	$ 389,540

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Plant In Service

Warren County Water

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

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Adjustments To Plant In Service

Warren County Water

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

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Depreciation Reserve

Warren County Water

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1		Intangible					
2	301	Organization	$	$ 0	R-1	$ 0	$ 0
3	302	Franchise & Consents		0	R-2	0	0
4	303	Miscellaneous Intangible		0	R-3	875	875
5		Total Intangible	$ 0	$ 0		$ 875	$ 875
6		Source of Supply					
7	310	Land & Land Rights	$	$ 0	R-4	$ 0	$ 0
8	311	Structures & Improvements		0	R-5	0	0
9	312	Collecting & Impounding Res		0	R-6	0	0
10	313	Lake, River & Other Intakes		0	R-7	0	0
11	314	Wells & Springs	39,078	0	R-8	0	39,078
12	315	Infiltration Galleries & Tunnels		0	R-9	0	0
13	316	Supply Mains		0	R-9	0	0
14	316	Supply Mains-North Plant		0	R-10	0	0
15	316	Supply Mains-Central Plant		0	R-11	0	0
16	316	Supply Mains-South Plant		0	R-12	0	0
17	316	Supply Mains-Meramec Plant		0	R-13	0	0
18	317	Other Source of Supply Plant		0	R-14	0	0
19		Total Source of Supply	$ 39,078	$ 0		$ 0	$ 39,078
20		Pumping					
21	320	Land & Land Rights	$	$ 0	R-15	$ 0	$ 0
22	321	S & I-Plant		0	R-16	0	0
23	321.1	S & I-Pumps (STL)		0	R-17	0	0
24	321.2	S & I-Boosters		0	R-18	0	0
25	322	Boiler Equipment		0	R-19	0	0
26	323	Other Power Prod. Equip.		0	R-20	0	0
27	324	Steam Pumping Equipment		0	R-21	0	0
28	325.1	Electric Pumping Equipment	2,883	0	R-22	0	2,883
29	325.2	Pumping Equipment-Pre '46		0	R-23	0	0
30	325.3	Pumping Equipment-Post '46		0	R-24	0	0
31	325	Pumping Equipment-Booster		0	R-25	0	0
32	326	Diesel Pumping Equipment		0	R-26	0	0
33	326	Dsl Pump Equip-Stratman		0	R-27	0	0
34	326	Dsl Pump Equip-Central Plant		0	R-28	0	0
35	327	Pump Equip Hydraulic		0	R-29	0	0
36	328	Other Pumping Equipment		0	R-30	0	0
37		Total Pumping	$ 2,883	$ 0		$ 0	$ 2,883
38		Water Treatment Plant					
39	330	Land & Land Rights	$	$ 0	R-31	$ 0	$ 0
40	331	Structures & Improvements	1,963	0	R-32	0	1,963
41	331	S & I - North Plant		0	R-33	0	0
42	331	S & I-Central 1 & 2		0	R-34	0	0
43	331	S & I-Central 3		0	R-35	0	0
44	331	S & I-South Plant		0	R-36	0	0
45	331	S & I-Meramac		0	R-37	0	0
46	332	WT Equip Non-Media	471	0	R-38	0	471
47	332	WT Equip-North Plant		0	R-39	0	0

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Depreciation Reserve

Warren County Water

Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
48	332	WT Equip-Central 1 & 2					
49	332	WT Equip-Central 3		0	R-40	0	0
50	332	WT Equip-South Plant		0	R-41	0	0
51	332	WT Equip-Meramac		0	R-42	0	0
52	332	Other P/E Hand Equipment		0	R-43	0	0
53	332.4	Equipment Filter Media		0	R-44	0	0
54		Total Water Treatment Plant		0	R-45	0	0
			$ 2,434	$ 0		$ 0	$ 2,434
55		Transmission & Distribution					
56	340	Land & Land Rights	$	$ 0	R-46	$ 0	$ 0
57	341	Structures & Improvements	1,018	0	R-47	0	1,018
58	341.63	S & I-Spec Cross		0	R-48	0	0
59	342	Distr. Res. & Standpipes		0	R-49	0	0
60	342	Rsvr & Standpipe-Elev	8,296	0	R-50	0	8,296
61	342	Rsvr & Standpipe-Ground		0	R-51	0	0
62	343	T & D Mains (Not Classified)		0	R-52	0	0
63	343.1	T & D Mains - 4" & Less	12,725	0	R-53	0	12,725
64	343.1	T & D Mains AC 4 (STL)		0	R-54	0	0
65	343.1	T & D Mains Galv 1 (STL)		0	R-55	0	0
66	343.2	T & D Mains - 6" to 8"	75,880	0	R-56	0	75,880
67	343.2	CI-10" & Smaller-1900-1928		0	R-57	0	0
68	343.2	CI-10" & Smaller 1929-1956		0	R-58	0	0
69	343.2	CI-10" & Smaller-1957-1993		0	R-59	0	0
70	343.2	T & D Mains - DI 6-8 (STL)		0	R-60	0	0
71	343.2	T & D Mains - DI 6-10" (TN)	4,816	0	R-61	0	4,816
72	343.2	T & D Mains - PL 6-8" (STL)		0	R-62	0	0
73	343.3	T & D Mains - 10" to 16"		0	R-63	0	0
74	343.3	T & D Mains - 18" & Greater		0	R-64	0	0
75	343.3	CI-12" (STL)		0	R-65	0	0
76	343.3	CI-16" (STL)		0	R-66	0	0
77	343.3	T & D Mains - DI 12 (STL)		0	R-66	0	0
78	343.3	T & D Mains - DI 16 & Greater (STL)		0	R-67	0	0
79	343.3	T & D Mains - LJ 20 (STL)		0	R-68	0	0
80	343.3	T & D Mains - PL 12 (STL)		0	R-69	0	0
81	344	Fire Mains		0	R-70	0	0
82	345	Services	806	0	R-71	0	806
83	346.1	Meters-Bronze Case	462	0	R-72	0	462
84	346.2	Meters-Plastic Case		0	R-73	0	0
85	346.3	Meters-Other	8,719	0	R-74	0	8,719
86	346.3	Meters-Remote (ARB's)		0	R-75	0	0
87	347.1	Meter Install	1,448	0	R-76	0	1,448
88	347.2	Meter Install-Other		0	R-77	0	0
89	348	Hydrants	4,267	0	R-78	0	4,267
90	349	Other T&D Plant		0	R-79	0	0
91		Total Transmission & Distribution	$ 118,437	$ 0		$ 0	$ 118,437

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Depreciation Reserve

Warren County Water

Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
92		Sewer Plant					
93	351.0	Structures & Improvements	$	$ 0	R-80	$ 0	$ 0
94	352.1	Collection Sewers Forced		0	R-81	0	0
95	352.2	Collecting Mains		0	R-82	0	0
96	352.2	Collecting Mains Other		0	R-83	0	0
97	353.0	Service to Customers		0	R-84	0	0
98	363.0	Electric Pumping Equipment		0	R-85	0	0
99	370.1	Land & Land Rights		0	R-86	0	0
100	372	T&D Equipment		0	R-87	0	0
101	372.0	T&D Equipment Influent Lift		0	R-88	0	0
102	374	Outfall Sewer Lines		0	R-89	0	0
103		Total Sewer Plant	$ 0	$ 0		$ 0	$ 0
104		General Plant					
105	389	Land & Land Rights	$	$ 0	R-90	$ 0	$ 0
106	390	S&I-Store, Shop & Garage		0	R-91	0	0
107	390.1	S & I-Offices		0	R-92	(412)	(412)
108	390.1	S & I-Leasehold		0	R-93	0	0
109	390.1	S & I-Leasehold - SCADA		0	R-94	0	0
110	390.3	S&I-Misc	10	0	R-95	0	10
111	391	Office Furniture and Equipment		0	R-96	(57)	(57)
112	391.2	Computers & Peripheral Equipment	127	0	R-97	308	435
113	391.25	Computer Software		0	R-98	6,660	6,660
114	391.26	Computer Software Personal		0	R-99	65	65
115	391.3	Data Handling Equipment		0	R-100	0	0
116	391.3	Other Office Equipment		0	R-101	23	23
117	392.11	Trans Equipment-Lt Duty Trucks		0	R-102	160	160
118	392.12	Trans Equipment-Hvy Duty Trucks		0	R-103	0	0
119	392.2	Trans Equipment-Autos		0	R-104	313	313
120	392.3	Trans Equipment Other		0	R-105	0	0
121	393	Stores Equipment		0	R-106	0	0
122	394	Tools, Shop & Garage Equipment	313	0	R-107	13	326
123	394	Tools, Shop & Garage Equip Other		0	R-108	0	0
124	395	Laboratory Equipment		0	R-109	0	0
125	395	Laboratory Equipment Other		0	R-110	0	0
126	396	Power Operated Equipment		0	R-111	0	0
127	397	Comm Equipment-Non-Tele	39	0	R-112	29	68
128	397.2	Comm Equipment-Tele		0	R-113	36	36
129	398	Miscellaneous	6,548	0	R-114	8	6,556
130	399	Other Tangible Property		0	R-115	0	0
131		Total General Plant	$ 7,037	$ 0		$ 7,146	$ 14,183
132		Not Classified		0	R-116	0	0
133		**Total Depreciation Reserve**	**$ 169,869**	**$ 0**		**$ 8,021**	**$ 177,890**

Missouri-American Water Company
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Adjustments To Reserve

Warren County Water

NO ADJUSTMENTS

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

Warren County Water

Line	A/C No. (A)	Plant Title (B)	District Specific Plant (Acctg Sch 3) (C)	Depreciation Rate (D)	District Specific Depreciation (E)	Corporate Depreciation Distribution (F)	Total District Depreciation (G)
1		Intangible					
2	301	Organization	$ 0	0.00%	$ 0	$ 0	$ 0
3	302	Franchise & Consents	0	0.00%	0	0	0
4	303	Miscellaneous Intangible	0	0.00%	0	0	0
5		Total Intangible	$ 0		$ 0	$ 0	$ 0
6		Source of Supply					
7	310	Land & Land Rights	$ 0	0.00%	$ 0	$ 0	$ 0
8	311	Structures & Improvements	0	2.45%	0	0	0
9	312	Collecting & Impounding Res	0	1.25%	0	0	0
10	313	Lake, River & Other Intakes	0	1.77%	0	0	0
11	314	Wells & Springs	375,966	1.67%	6,279	0	6,279
12	315	Infiltration Galleries & Tunnels	0	1.67%	0	0	0
13	316	Supply Mains	0	1.60%	0	0	0
14	316	Supply Mains-North Plant	0	1.60%	0	0	0
15	316	Supply Mains-Central Plant	0	1.60%	0	0	0
16	316	Supply Mains-South Plant	0	1.60%	0	0	0
17	316	Supply Mains-Meramec Plant	0	1.60%	0	0	0
18	317	Other Source of Supply Plant	0	4.00%	0	0	0
19		Total Source of Supply	$ 375,966		$ 6,279	$ 0	$ 6,279
20		Pumping					
21	320	Land & Land Rights	$ 0	0.00%	$ 0	$ 0	$ 0
22	321	S & I-Plant	0	1.73%	0	0	0
23	321.1	S & I-Pumps (STL)	0	1.73%	0	0	0
24	321.2	S & I-Boosters	0	1.73%	0	0	0
25	322	Boiler Equipment	0	2.00%	0	0	0
26	323	Other Power Prod. Equip.	0	2.00%	0	0	0
27	324	Steam Pumping Equipment	0	0.00%	0	0	0
28	325.1	Electric Pumping Equipment	124,797	2.44%	3,045	0	3,045
29	325.2	Pumping Equipment-Pre '46	0	2.44%	0	0	0
30	325.3	Pumping Equipment-Post '46	0	2.44%	0	0	0
31	325	Pumping Equipment-Booster	0	2.44%	0	0	0
32	326	Diesel Pumping Equipment	0	2.44%	0	0	0
33	326	Dsl Pump Equip-Stratman	0	2.44%	0	0	0
34	326	Dsl Pump Equip-Central Plant	0	2.44%	0	0	0
35	327	Pump Equip Hydraulic	0	2.44%	0	0	0
36	328	Other Pumping Equipment	0	2.44%	0	0	0
37		Total Pumping	$ 124,797		$ 3,045	$ 0	$ 3,045
38		Water Treatment Plant					
39	330	Land & Land Rights	$ 0	0.00%	$ 0	$ 0	$ 0
40	331	Structures & Improvements	2,244	1.63%	37	0	37
41	331	S & I - North Plant	0	1.63%	0	0	0
42	331	S & I-Central 1 & 2	0	1.63%	0	0	0
43	331	S & I-Central 3	0	1.63%	0	0	0
44	331	S & I-South Plant	0	1.63%	0	0	0
45	331	S & I-Meramac	0	1.63%	0	0	0
46	332	WT Equip Non-Media	20,789	2.78%	578	0	578
47	332	WT Equip-North Plant	0	2.78%	0	0	0
48	332	WT Equip-Central 1 & 2	0	2.78%	0	0	0
49	332	WT Equip-Central 3	0	2.78%	0	0	0
50	332	WT Equip-South Plant	0	2.78%	0	0	0
51	332	WT Equip-Meramac	0	2.78%	0	0	0
52	332	Other P/E Hand Equipment	0	3.33%	0	0	0
53	332.4	Equipment Filter Media	0	2.78%	0	0	0
54		Total Water Treatment Plant	$ 23,033		$ 615	$ 0	$ 615

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Depreciation Expense

Warren County Water

Line	A/C No. (A)	Plant Title (B)	District Specific Plant (Acctg Sch 3) (C)	Depreciation Rate (D)	District Specific Depreciation (E)	Corporate Depreciation Distribution (F)	Total District Depreciation (G)
55		Transmission & Distribution					
56	340	Land & Land Rights	$ 65,000	0.00%	$ 0	$ 0	$ 0
57	341	Structures & Improvements	2,001	2.67%	53	0	53
58	341.63	S & I-Spec Cross	0	0.00%	0	0	0
59	342	Distr. Res. & Standpipes	0	2.25%	0	0	0
60	342	Rsvr & Standpipe-Elev	16,295	2.25%	367	0	0
61	342	Rsvr & Standpipe-Ground	0	2.25%	0	0	367
62	343	T & D Mains (Not Classified)	0	1.50%	0	0	0
63	343.1	T & D Mains - 4" & Less	47,552	1.50%	713	0	0
64	343.1	T & D Mains AC 4 (STL)	0	1.50%	0	0	713
65	343.1	T & D Mains Galv 1 (STL)	0	1.50%	0	0	0
66	343.2	T & D Mains - 6" to 8"	124,138	1.50%	1,862	0	0
67	343.2	CI-10" & Smaller-1900-1928	0	1.50%	0	0	1,862
68	343.2	CI-10" & Smaller 1929-1956	0	1.50%	0	0	0
69	343.2	CI-10" & Smaller-1957-1993	0	1.50%	0	0	0
70	343.2	T & D Mains - DI 6-8 (STL)	0	1.50%	0	0	0
71	343.2	T & D Mains - DI 6-10" (TN)	7,101	1.50%	107	0	0
72	343.2	T & D Mains - PL 6-8" (STL)	0	1.50%	0	0	107
73	343.3	T & D Mains - 10" to 16"	0	1.50%	0	0	0
74	343.3	T & D Mains - 18" & Greater	0	1.50%	0	0	0
75	343.3	CI-12" (STL)	0	1.50%	0	0	0
76	343.3	CI-16" (STL)	0	1.50%	0	0	0
77	343.3	T & D Mains - DI 12 (STL)	0	1.50%	0	0	0
78	343.3	T & D Mains - DI 16 & Greater (STL)	0	1.50%	0	0	0
79	343.3	T & D Mains - LJ 20 (STL)	0	1.50%	0	0	0
80	343.3	T & D Mains - PL 12 (STL)	0	1.50%	0	0	0
81	344	Fire Mains	0	1.50%	0	0	0
82	345	Services	27,523	3.08%	848	0	0
83	346.1	Meters-Bronze Case	45,659	2.43%	1,110	0	848
84	346.2	Meters-Plastic Case	0	2.43%	0	0	1,110
85	346.3	Meters-Other	10,601	2.43%	258	0	0
86	346.3	Meters-Remote (ARB's)	0	2.43%	0	0	258
87	347.1	Meter Install	31,910	2.43%	775	0	0
88	347.2	Meter Install-Other	0	2.43%	0	0	775
89	348	Hydrants	11,760	1.92%	226	0	0
90	349	Other T&D Plant	0	2.00%	0	0	226
91		Total Transmission & Distribution	$ 389,540		$ 6,318	$ 0	$ 6,318
92		Sewer Plant					
93	351.0	Structures & Improvements	$ 0	0.00%	$ 0	$ 0	$ 0
94	352.1	Collection Sewers Forced	0	0.00%	$ 0	0	0
95	352.2	Collecting Mains	0	0.00%	$ 0	0	0
96	352.2	Collecting Mains Other	0	0.00%	$ 0	0	0
97	353.0	Service to Customers	0	0.00%	$ 0	0	0
98	363.0	Electric Pumping Equipment	0	0.00%	$ 0	0	0
99	370.1	Land & Land Rights	0	0.00%	$ 0	0	0
100	372	T&D Equipment	0	0.00%	0	0	0
101	372.0	T&D Equipment Influent Lift	0	0.00%	0	0	0
102	374	Outfall Sewer Lines	0	0.00%	0	0	0
103		Total Sewer Plant	$ 0		$ 0	$ 0	$ 0
104		General Plant					
105	389	Land & Land Rights	$ 0	0.00%	$ 0	$ 0	$ 0
106	390	S&I-Store, Shop & Garage	0	2.40%	0	0	0
107	390.1	S & I-Offices	0	2.40%	0	0	0
108	390.1	S & I-Leasehold	0	5.00%	0	0	0

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Depreciation Expense

			Warren County Water				
Line	A/C No. (A)	Plant Title (B)	District Specific Plant (Acctg Sch 3) (C)	Depreciation Rate (D)	District Specific Depreciation (E)	Corporate Depreciation Distribution (F)	Total District Depreciation (G)
109	390.1	S & I-Leasehold - SCADA	0	5.00%	0	0	0
110	390.3	S&I-Misc	10	2.40%	0	0	0
111	391	Office Furniture and Equipment	0	4.00%	0	77	77
112	391.2	Computers & Peripheral Equipment	41,276	14.29%	5,898	848	6,746
113	391.25	Computer Software	0	14.29%	0	2,231	2,231
114	391.26	Computer Software Personal	0	14.29%	0	43	43
115	391.3	Data Handling Equipment	0	6.67%	0	0	0
116	391.3	Other Office Equipment	0	6.67%	0	2	2
117	392.11	Trans Equipment-Lt Duty Trucks	0	0.00%	0	0	0
118	392.12	Trans Equipment-Hvy Duty Trucks	0	8.33%	0	0	0
119	392.2	Trans Equipment-Autos	0	0.00%	0	0	0
120	392.3	Trans Equipment Other	0	0.00%	0	0	0
121	393	Stores Equipment	0	2.86%	0	0	0
122	394	Tools, Shop & Garage Equipment	7,115	5.00%	356	2	358
123	394	Tools, Shop & Garage Equip Other	0	5.00%	0	0	0
124	395	Laboratory Equipment	0	4.00%	0	0	0
125	395	Laboratory Equipment Other	0	4.00%	0	0	0
126	396	Power Operated Equipment	0	6.82%	0	0	0
127	397	Comm Equipment-Non-Tele	9,953	5.00%	498	0	498
128	397.2	Comm Equipment-Tele	0	6.67%	0	6	6
129	398	Miscellaneous	3,384	5.00%	169	1	171
130	399	Other Tangible Property	0	5.00%	0	0	0
131		Total General Plant	$ 61,738		$ 6,921	$ 3,212	$ 10,133
132		**Total Depreciation Expense**	**$ 975,074**		**$ 23,177**	**$ 3,212**	**$ 26,389**

Missouri-American Water Company
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Cash Working Capital

Warren County Water

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

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Income Statement

Warren County Water

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

Missouri-American Water Company
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Adjustments To Income Statement

Warren County Water

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

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Adjustments To Income Statement

Warren County Water

Adjmt No.	Description	Adjustment Amount	Total Adjustment
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	0	
5	To Annualize Purchased Water Expense (Grissum)	0	
Pumping	S-10		$ (400)
1	To Annualize Payroll (Hanneken)	$ 0	
2	To Normalize Overtime Pay (Hanneken)	0	
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	0	
5	To Annualize Fuel & Power Expense (Grissum)	(400)	
Water Treatment	S-11		$ (1,434)
1	To Annualize Payroll (Hanneken)	$ 0	
2	To Normalize Overtime Pay (Hanneken)	0	
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	0	
5	To Annualize Waste Disposal Expense (Hagemeyer)	0	
6	To Annualize Chemicals Expense (Grissum)	(1,434)	
Transmission & Distribution	S-12		$ 34,005
1	To Annualize Payroll (Hanneken)	$ 32,949	
2	To Normalize Overtime Pay (Hanneken)	1,056	
3	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	0	
4	To Annualize Main Breaks Expense (Hagemeyer)	0	
Customer Accounts	S-13		$ (15,404)
1	To Annualize Payroll (Hanneken)	$ 0	
2	To Normalize Overtime Pay (Hanneken)	0	
3	To Annualize Postage Expense (Grissum)	(15,238)	
4	To Annualize Uncollectibles Expense (Grissum)	(166)	
Administrative & General	S-14		$ 13,759
1	To Annualize Payroll (Hanneken)	$ 0	
2	To Normalize Overtime Pay (Hanneken)	0	

Accounting Schedule 10
Sponsor: Grissum

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Adjustments To Income Statement

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

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

Adjustments To Income Statement

Warren County Water

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

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

Income Tax Calculation

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

WARRENSBURG

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

Revenue Requirement

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

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

Rate Base

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

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

Warrensburg

Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
1		Intangible					
2	301	Organization	$	$ 0	P-1	$ 2,304	$ 2,304
3	302	Franchise & Consents	5,083	0	P-2	0	5,083
4	303	Miscellaneous Intangible	2,514	0	P-3	3,607	6,121
5		Total Intangible	$ 7,597	$ 0		$ 5,910	$ 13,507
6		Source of Supply					
7	310	Land & Land Rights	$ 9,981	$ 0	P-4	$ 0	$ 9,981
8	311	Structures & Improvements	36,246	0	P-5	0	36,246
9	312	Collecting & Impounding Res		0	P-6	0	0
10	313	Lake, River & Other Intakes		0	P-7	0	0
11	314	Wells & Springs	849,776	0	P-8	0	849,776
12	315	Infiltration Galleries & Tunnels		0	P-9	0	0
13	316	Supply Mains	182,694	0	P-9	0	182,694
14	316	Supply Mains-North Plant		0	P-10	0	0
15	316	Supply Mains-Central Plant		0	P-11	0	0
16	316	Supply Mains-South Plant		0	P-12	0	0
17	316	Supply Mains-Meramec Plant		0	P-13	0	0
18	317	Other Source of Supply Plant		0	P-14	0	0
19		Total Source of Supply	$ 1,078,697	$ 0		$ 0	$ 1,078,697
20		Pumping					
21	320	Land & Land Rights	$	$ 0	P-15	$ 0	$ 0
22	321	S & I-Plant	228,732	0	P-16	0	228,732
23	321.1	S & I-Pumps (STL)		0	P-17	0	0
24	321.2	S & I-Boosters		0	P-18	0	0
25	322	Boiler Equipment		0	P-19	0	0
26	323	Other Power Prod. Equip.	5,325	0	P-20	0	5,325
27	324	Steam Pumping Equipment		0	P-21	0	0
28	325.1	Electric Pumping Equipment	265,696	0	P-22	0	265,696
29	325.2	Pumping Equipment-Pre '46		0	P-23	0	0
30	325.3	Pumping Equipment-Post '46		0	P-24	0	0
31	325	Pumping Equipment-Booster		0	P-25	0	0
32	326	Diesel Pumping Equipment		0	P-26	0	0
33	326	Dsl Pump Equip-Stratman		0	P-27	0	0
34	326	Dsl Pump Equip-Central Plant		0	P-28	0	0
35	327	Pump Equip Hydraulic		0	P-29	0	0
36	328	Other Pumping Equipment	12,673	0	P-30	0	12,673
37		Total Pumping	$ 512,426	$ 0		$ 0	$ 512,426
38		Water Treatment Plant					
39	330	Land & Land Rights	$ 511	$ 0	P-31	$ 0	$ 511
40	331	Structures & Improvements	819,039	0	P-32	0	819,039
41	331	S & I - North Plant		0	P-33	0	0
42	331	S & I-Central 1 & 2		0	P-34	0	0
43	331	S & I-Central 3		0	P-35	0	0
44	331	S & I-South Plant		0	P-36	0	0
45	331	S & I-Meramac		0	P-37	0	0
46	332	WT Equip Non-Media	3,433,628	0	P-38	0	3,433,628
47	332	WT Equip-North Plant		0	P-39	0	0

Missouri-American Water Company
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Plant In Service

Warrensburg

Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
48	332	WT Equip-Central 1 & 2		0	P-40	0	0
49	332	WT Equip-Central 3		0	P-41	0	0
50	332	WT Equip-South Plant		0	P-42	0	0
51	332	WT Equip-Meramac		0	P-43	0	0
52	332	Other P/E Hand Equipment		0	P-44	0	0
53	332.4	Equipment Filter Media		0	P-45	0	0
54		Total Water Treatment Plant	$ 4,253,178	$ 0		$ 0	$ 4,253,178
55		Transmission & Distribution					
56	340	Land & Land Rights	$ 142,406	$ 0	P-46	$ 0	$ 142,406
57	341	Structures & Improvements	196,828	0	P-47	0	196,828
58	341.63	S & I-Spec Cross		0	P-48	0	0
59	342	Distr. Res. & Standpipes	529,958	0	P-49	0	529,958
60	342	Rsvr & Standpipe-Elev	58,162	0	P-50	0	58,162
61	342	Rsvr & Standpipe-Ground		0	P-51	0	0
62	343	T & D Mains (Not Classified)	3,073,928	0	P-52	0	3,073,928
63	343.1	T & D Mains - 4" & Less	95,930	0	P-53	0	95,930
64	343.1	T & D Mains AC 4 (STL)		0	P-54	0	0
65	343.1	T & D Mains Galv 1 (STL)		0	P-55	0	0
66	343.2	T & D Mains - 6" to 8"	2,064,178	0	P-56	0	2,064,178
67	343.2	CI-10" & Smaller-1900-1928		0	P-57	0	0
68	343.2	CI-10" & Smaller 1929-1956		0	P-58	0	0
69	343.2	CI-10" & Smaller-1957-1993		0	P-59	0	0
70	343.2	T & D Mains - DI 6-8 (STL)		0	P-60	0	0
71	343.2	T & D Mains - DI 6-10" (TN)		0	P-61	0	0
72	343.2	T & D Mains - PL 6-8" (STL)		0	P-62	0	0
73	343.3	T & D Mains - 10" to 16"	1,200,756	0	P-63	0	1,200,756
74	343.3	T & D Mains - 18" & Greater		0	P-64	0	0
75	343.3	CI-12" (STL)		0	P-65	0	0
76	343.3	CI-16" (STL)		0	P-66	0	0
77	343.3	T & D Mains - DI 12 (STL)		0	P-66	0	0
78	343.3	T & D Mains - DI 16 & Greater (STL)		0	P-67	0	0
79	343.3	T & D Mains - LJ 20 (STL)		0	P-68	0	0
80	343.3	T & D Mains - PL 12 (STL)		0	P-69	0	0
81	344	Fire Mains	115,174	0	P-70	0	115,174
82	345	Services	2,113,656	0	P-71	0	2,113,656
83	346.1	Meters-Bronze Case	418,151	0	P-72	0	418,151
84	346.2	Meters-Plastic Case		0	P-73	0	0
85	346.3	Meters-Other	131,677	0	P-74	0	131,677
86	346.3	Meters-Remote (ARB's)		0	P-75	0	0
87	347.1	Meter Install	946,004	0	P-76	0	946,004
88	347.2	Meter Install-Other		0	P-77	0	0
89	348	Hydrants	870,044	0	P-78	0	870,044
90	349	Other T&D Plant		0	P-79	0	0
91		Total Transmission & Distribution	$ 11,956,852	$ 0		$ 0	$ 11,956,852

Missouri-American Water Company
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Plant In Service

Warrensburg

Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
92		Sewer Plant					
93	351	Structures & Improvements	$	$ 0	P-80	$ 0	$ 0
94	352.1	Collection Sewers Forced		0	P-81	0	0
95	352.2	Collecting Mains		0	P-82	0	0
96	352.2	Collecting Mains Other		0	P-83	0	0
97	353	Service to Customers		0	P-84	0	0
98	363	Electric Pumping Equipment		0	P-85	0	0
99	370.1	Land & Land Rights		0	P-86	0	0
100	372	T&D Equipment		0	P-87	0	0
101	372	T&D Equipment Influent Lift		0	P-88	0	0
102	374	Outfall Sewer Lines		0	P-89	0	0
103		Total Sewer Plant	$ 0	$ 0		$ 0	$ 0
104		General Plant					
105	389	Land & Land Rights	$ 2,222	$ 0	P-90	$ 0	$ 2,222
106	390	S&I-Store, Shop & Garage		0	P-91	0	0
107	390.1	S & I-Offices	133,680	0	P-92	0	133,680
108	390.1	S & I-Leasehold		0	P-93	0	0
109	390.1	S & I-Leasehold - SCADA		0	P-94	0	0
110	390.3	S&I-Misc		0	P-95	0	0
111	391	Office Furniture and Equipment	11,840	0	P-96	9,577	21,417
112	391.2	Computers & Peripheral Equipment	54,627	0	P-97	29,359	83,986
113	391.25	Computer Software		0	P-98	77,229	77,229
114	391.26	Computer Software Personal		0	P-99	1,498	1,498
115	391.3	Data Handling Equipment		0	P-100	0	0
116	391.3	Other Office Equipment		0	P-101	181	181
117	392.11	Trans Equipment-Lt Duty Trucks	89,638	0	P-102	515	90,153
118	392.12	Trans Equipment-Hvy Duty Trucks		0	P-103	0	0
119	392.2	Trans Equipment-Autos		0	P-104	1,902	1,902
120	392.3	Trans Equipment Other		0	P-105	0	0
121	393	Stores Equipment		0	P-106	0	0
122	394	Tools, Shop & Garage Equipment	12,949	0	P-107	210	13,159
123	394	Tools, Shop & Garage Equip Other		0	P-108	0	0
124	395	Laboratory Equipment	57,112	0	P-109	0	57,112
125	395	Laboratory Equipment Other		0	P-110	0	0
126	396	Power Operated Equipment	62,688	0	P-111	0	62,688
127	397	Comm Equipment-Non-Tele	12,378	0	P-112	29	12,407
128	397.2	Comm Equipment-Tele	2,038	0	P-113	445	2,483
129	398	Miscellaneous	67,318	0	P-114	138	67,456
130	399	Other Tangible Property	6,726	0	P-115	0	6,726
131		Total General Plant	$ 513,216	$ 0		$ 121,080	$ 634,296
132		**Total Plant In Service**	**$ 18,321,966**	**$ 0**		**$ 126,991**	**$ 18,448,957**

Missouri-American Water Company
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Adjustments To Plant In Service

Warrensburg

NO ADJUSTMENTS

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

Depreciation Reserve

Warrensburg

Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
1		Intangible					
2	301	Organization	$	$ 0	R-1	$ 0	$ 0
3	302	Franchise & Consents		0	R-2	0	0
4	303	Miscellaneous Intangible		0	R-3	4,328	4,328
5		Total Intangible	$ 0	$ 0		$ 4,328	$ 4,328
6		Source of Supply					
7	310	Land & Land Rights	$	$ 0	R-4	$ 0	$ 0
8	311	Structures & Improvements	3,822	0	R-5	0	3,822
9	312	Collecting & Impounding Res		0	R-6	0	0
10	313	Lake, River & Other Intakes		0	R-7	0	0
11	314	Wells & Springs	127,867	0	R-8	0	127,867
12	315	Infiltration Galleries & Tunnels		0	R-9	0	0
13	316	Supply Mains	48,551	0	R-9	0	48,551
14	316	Supply Mains-North Plant		0	R-10	0	0
15	316	Supply Mains-Central Plant		0	R-11	0	0
16	316	Supply Mains-South Plant		0	R-12	0	0
17	316	Supply Mains-Meramec Plant		0	R-13	0	0
18	317	Other Source of Supply Plant		0	R-14	0	0
19		Total Source of Supply	$ 180,240	$ 0		$ 0	$ 180,240
20		Pumping					
21	320	Land & Land Rights	$	$ 0	R-15	$ 0	$ 0
22	321	S & I-Plant	36,232	0	R-16	0	36,232
23	321.1	S & I-Pumps (STL)		0	R-17	0	0
24	321.2	S & I-Boosters		0	R-18	0	0
25	322	Boiler Equipment		0	R-19	0	0
26	323	Other Power Prod. Equip.	544	0	R-20	0	544
27	324	Steam Pumping Equipment		0	R-21	0	0
28	325.1	Electric Pumping Equipment	(155,590)	0	R-22	0	(155,590)
29	325.2	Pumping Equipment-Pre '46		0	R-23	0	0
30	325.3	Pumping Equipment-Post '46		0	R-24	0	0
31	325	Pumping Equipment-Booster		0	R-25	0	0
32	326	Diesel Pumping Equipment		0	R-26	0	0
33	326	Dsl Pump Equip-Stratman		0	R-27	0	0
34	326	Dsl Pump Equip-Central Plant		0	R-28	0	0
35	327	Pump Equip Hydraulic		0	R-29	0	0
36	328	Other Pumping Equipment	5,659	0	R-30	0	5,659
37		Total Pumping	$ (113,155)	$ 0		$ 0	$ (113,155)
38		Water Treatment Plant					
39	330	Land & Land Rights	$	$ 0	R-31	$ 0	$ 0
40	331	Structures & Improvements	114,374	0	R-32	0	114,374
41	331	S & I - North Plant		0	R-33	0	0
42	331	S & I-Central 1 & 2		0	R-34	0	0
43	331	S & I-Central 3		0	R-35	0	0
44	331	S & I-South Plant		0	R-36	0	0
45	331	S & I-Meramac		0	R-37	0	0
46	332	WT Equip Non-Media	680,138	0	R-38	0	680,138
47	332	WT Equip-North Plant		0	R-39	0	0

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Depreciation Reserve

Warrensburg

Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
48	332	WT Equip-Central 1 & 2		0	R-40	0	0
49	332	WT Equip-Central 3		0	R-41	0	0
50	332	WT Equip-South Plant		0	R-42	0	0
51	332	WT Equip-Meramac		0	R-43	0	0
52	332	Other P/E Hand Equipment		0	R-44	0	0
53	332.4	Equipment Filter Media	2,411	0	R-45	0	2,411
54		Total Water Treatment Plant	$ 796,923	$ 0		$ 0	$ 796,923
55		Transmission & Distribution					
56	340	Land & Land Rights	$	$ 0	R-46	$ 0	$ 0
57	341	Structures & Improvements	2,356	0	R-47	0	2,356
58	341.63	S & I-Spec Cross		0	R-48	0	0
59	342	Distr. Res. & Standpipes	198,362	0	R-49	0	198,362
60	342	Rsvr & Standpipe-Elev	4,915	0	R-50	0	4,915
61	342	Rsvr & Standpipe-Ground		0	R-51	0	0
62	343	T & D Mains (Not Classified)	1,188,625	0	R-52	0	1,188,625
63	343.1	T & D Mains - 4" & Less	3,774	0	R-53	0	3,774
64	343.1	T & D Mains AC 4 (STL)		0	R-54	0	0
65	343.1	T & D Mains Galv 1 (STL)		0	R-55	0	0
66	343.2	T & D Mains - 6" to 8"	61,667	0	R-56	0	61,667
67	343.2	CI-10" & Smaller-1900-1928		0	R-57	0	0
68	343.2	CI-10" & Smaller 1929-1956		0	R-58	0	0
69	343.2	CI-10" & Smaller-1957-1993		0	R-59	0	0
70	343.2	T & D Mains - DI 6-8 (STL)		0	R-60	0	0
71	343.2	T & D Mains - DI 6-10" (TN)		0	R-61	0	0
72	343.2	T & D Mains - PL 6-8" (STL)		0	R-62	0	0
73	343.3	T & D Mains - 10" to 16"	49,119	0	R-63	0	49,119
74	343.3	T & D Mains - 18" & Greater		0	R-64	0	0
75	343.3	CI-12" (STL)		0	R-65	0	0
76	343.3	CI-16" (STL)		0	R-66	0	0
77	343.3	T & D Mains - DI 12 (STL)		0	R-66	0	0
78	343.3	T & D Mains - DI 16 & Greater (STL)		0	R-67	0	0
79	343.3	T & D Mains - LJ 20 (STL)		0	R-68	0	0
80	343.3	T & D Mains - PL 12 (STL)		0	R-69	0	0
81	344	Fire Mains	14,583	0	R-70	0	14,583
82	345	Services	427,207	0	R-71	0	427,207
83	346.1	Meters-Bronze Case	35,147	0	R-72	0	35,147
84	346.2	Meters-Plastic Case		0	R-73	0	0
85	346.3	Meters-Other	163,744	0	R-74	0	163,744
86	346.3	Meters-Remote (ARB's)		0	R-75	0	0
87	347.1	Meter Install	133,895	0	R-76	0	133,895
88	347.2	Meter Install-Other		0	R-77	0	0
89	348	Hydrants	219,419	0	R-78	0	219,419
90	349	Other T&D Plant		0	R-79	0	0
91		Total Transmission & Distribution	$ 2,502,813	$ 0		$ 0	$ 2,502,813

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Depreciation Reserve

Warrensburg

Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
92		Sewer Plant					
93	351.0	Structures & Improvements	$	$ 0	R-80	$ 0	$ 0
94	352.1	Collection Sewers Forced		0	R-81	0	0
95	352.2	Collecting Mains		0	R-82	0	0
96	352.2	Collecting Mains Other		0	R-83	0	0
97	353.0	Service to Customers		0	R-84	0	0
98	363.0	Electric Pumping Equipment		0	R-85	0	0
99	370.1	Land & Land Rights		0	R-86	0	0
100	372	T&D Equipment		0	R-87	0	0
101	372.0	T&D Equipment Influent Lift		0	R-88	0	0
102	374	Outfall Sewer Lines		0	R-89	0	0
103		Total Sewer Plant	$ 0	$ 0		$ 0	$ 0
104		General Plant					
105	389	Land & Land Rights	$	$ 0	R-90	$ 0	$ 0
106	390	S&I-Store, Shop & Garage		0	R-91	0	0
107	390.1	S & I-Offices	56,379	0	R-92	(2,040)	54,339
108	390.1	S & I-Leasehold		0	R-93	0	0
109	390.1	S & I-Leasehold - SCADA		0	R-94	0	0
110	390.3	S&I-Misc		0	R-95	0	0
111	391	Office Furniture and Equipment	(22,264)	0	R-96	(280)	(22,544)
112	391.2	Computers & Peripheral Equipment	(2,533)	0	R-97	1,522	(1,011)
113	391.25	Computer Software		0	R-98	32,945	32,945
114	391.26	Computer Software Personal		0	R-99	320	320
115	391.3	Data Handling Equipment		0	R-100	0	0
116	391.3	Other Office Equipment		0	R-101	113	113
117	392.11	Trans Equipment-Lt Duty Trucks	34,936	0	R-102	789	35,725
118	392.12	Trans Equipment-Hvy Duty Trucks		0	R-103	0	0
119	392.2	Trans Equipment-Autos		0	R-104	1,549	1,549
120	392.3	Trans Equipment Other	34,338	0	R-105	0	34,338
121	393	Stores Equipment		0	R-106	0	0
122	394	Tools, Shop & Garage Equipment	7,853	0	R-107	66	7,919
123	394	Tools, Shop & Garage Equip Other		0	R-108	0	0
124	395	Laboratory Equipment	10,967	0	R-109	0	10,967
125	395	Laboratory Equipment Other		0	R-110	0	0
126	396	Power Operated Equipment	10,180	0	R-111	0	10,180
127	397	Comm Equipment-Non-Tele	2,674	0	R-112	145	2,819
128	397.2	Comm Equipment-Tele	4,819	0	R-113	180	4,999
129	398	Miscellaneous	11,060	0	R-114	40	11,100
130	399	Other Tangible Property	1,499	0	R-115	0	1,499
131		Total General Plant	$ 149,908	$ 0		$ 35,348	$ 185,256
132		Not Classified		0	R-116	0	0
133		**Total Depreciation Reserve**	$ 3,516,729	$ 0		$ 39,675	$ 3,556,404

Missouri-American Water Company
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Adjustments To Reserve

Warrensburg

NO ADJUSTMENTS

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

Depreciation Expense

Line	A/C No. (A)	Plant Title (B)	District Specific Plant (Acctg Sch 3) (C)	Depreciation Rate (D)	Warrensburg District Specific Depreciation (E)	Corporate Depreciation Distribution (F)	Total District Depreciation (G)
1		Intangible					
2	301	Organization	$ 0	0.00%	$ 0	$ 0	$ 0
3	302	Franchise & Consents	5,083	0.00%	0	0	0
4	303	Miscellaneous Intangible	2,514	0.00%	0	0	0
5		Total Intangible	$ 7,597		$ 0	$ 0	$ 0
6		Source of Supply					
7	310	Land & Land Rights	$ 9,981	0.00%	$ 0	$ 0	$ 0
8	311	Structures & Improvements	36,246	2.45%	888	0	888
9	312	Collecting & Impounding Res	0	1.25%	0	0	0
10	313	Lake, River & Other Intakes	0	1.77%	0	0	0
11	314	Wells & Springs	849,776	1.67%	14,191	0	14,191
12	315	Infiltration Galleries & Tunnels	0	1.67%	0	0	0
13	316	Supply Mains	182,694	1.60%	2,923	0	2,923
14	316	Supply Mains-North Plant	0	1.60%	0	0	0
15	316	Supply Mains-Central Plant	0	1.60%	0	0	0
16	316	Supply Mains-South Plant	0	1.60%	0	0	0
17	316	Supply Mains-Meramec Plant	0	1.60%	0	0	0
18	317	Other Source of Supply Plant	0	4.00%	0	0	0
19		Total Source of Supply	$ 1,078,697		$ 18,002	$ 0	$ 18,002
20		Pumping					
21	320	Land & Land Rights	$ 0	0.00%	$ 0	$ 0	$ 0
22	321	S & I-Plant	228,732	1.73%	3,957	0	3,957
23	321.1	S & I-Pumps (STL)	0	1.73%	0	0	0
24	321.2	S & I-Boosters	0	1.73%	0	0	0
25	322	Boiler Equipment	0	2.00%	0	0	0
26	323	Other Power Prod. Equip.	5,325	2.00%	107	0	107
27	324	Steam Pumping Equipment	0	0.00%	0	0	0
28	325.1	Electric Pumping Equipment	265,696	2.44%	6,483	0	6,483
29	325.2	Pumping Equipment-Pre '46	0	2.44%	0	0	0
30	325.3	Pumping Equipment-Post '46	0	2.44%	0	0	0
31	325	Pumping Equipment-Booster	0	2.44%	0	0	0
32	326	Diesel Pumping Equipment	0	2.44%	0	0	0
33	326	Dsl Pump Equip-Stratman	0	2.44%	0	0	0
34	326	Dsl Pump Equip-Central Plant	0	2.44%	0	0	0
35	327	Pump Equip Hydraulic	0	2.44%	0	0	0
36	328	Other Pumping Equipment	12,673	2.44%	309	0	309
37		Total Pumping	$ 512,426		$ 10,856	$ 0	$ 10,856
38		Water Treatment Plant					
39	330	Land & Land Rights	$ 511	0.00%	$ 0	$ 0	$ 0
40	331	Structures & Improvements	819,039	1.63%	13,350	0	13,350
41	331	S & I - North Plant	0	1.63%	0	0	0
42	331	S & I-Central 1 & 2	0	1.63%	0	0	0
43	331	S & I-Central 3	0	1.63%	0	0	0
44	331	S & I-South Plant	0	1.63%	0	0	0
45	331	S & I-Meramac	0	1.63%	0	0	0
46	332	WT Equip Non-Media	3,433,628	2.78%	95,455	0	95,455
47	332	WT Equip-North Plant	0	2.78%	0	0	0
48	332	WT Equip-Central 1 & 2	0	2.78%	0	0	0
49	332	WT Equip-Central 3	0	2.78%	0	0	0
50	332	WT Equip-South Plant	0	2.78%	0	0	0
51	332	WT Equip-Meramac	0	2.78%	0	0	0
52	332	Other P/E Hand Equipment	0	2.78%	0	0	0
53	332.4	Equipment Filter Media	0	3.33%	0	0	0
54		Total Water Treatment Plant	$ 4,253,178	2.78%	$ 108,805	$ 0	$ 108,805

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Depreciation Expense

Warrensburg

Line	A/C No. (A)	Plant Title (B)		District Specific Plant (Acctg Sch 3) (C)	Depreciation Rate (D)		District Specific Depreciation (E)		Corporate Depreciation Distribution (F)		Total District Depreciation (G)
55		Transmission & Distribution									
56	340	Land & Land Rights	$	142,406	0.00%	$	0	$	0	$	0
57	341	Structures & Improvements		196,828	2.67%		5,255		0		5,255
58	341.63	S & I-Spec Cross		0	0.00%		0		0		0
59	342	Distr. Res. & Standpipes		529,958	2.25%		11,924		0		11,924
60	342	Rsvr & Standpipe-Elev		58,162	2.25%		1,309		0		1,309
61	342	Rsvr & Standpipe-Ground		0	2.25%		0		0		0
62	343	T & D Mains (Not Classified)		3,073,928	1.50%		46,109		0		46,109
63	343.1	T & D Mains - 4" & Less		95,930	1.50%		1,439		0		1,439
64	343.1	T & D Mains AC 4 (STL)		0	1.50%		0		0		0
65	343.1	T & D Mains Galv 1 (STL)		0	1.50%		0		0		0
66	343.2	T & D Mains - 6" to 8"		2,064,178	1.50%		30,963		0		30,963
67	343.2	CI-10" & Smaller-1900-1928		0	1.50%		0		0		0
68	343.2	CI-10" & Smaller 1929-1956		0	1.50%		0		0		0
69	343.2	CI-10" & Smaller-1957-1993		0	1.50%		0		0		0
70	343.2	T & D Mains - DI 6-8 (STL)		0	1.50%		0		0		0
71	343.2	T & D Mains - DI 6-10" (TN)		0	1.50%		0		0		0
72	343.2	T & D Mains - PL 6-8" (STL)		0	1.50%		0		0		0
73	343.3	T & D Mains - 10" to 16"		1,200,756	1.50%		18,011		0		18,011
74	343.3	T & D Mains - 18" & Greater		0	1.50%		0		0		0
75	343.3	CI-12" (STL)		0	1.50%		0		0		0
76	343.3	CI-16" (STL)		0	1.50%		0		0		0
77	343.3	T & D Mains - DI 12 (STL)		0	1.50%		0		0		0
78	343.3	T & D Mains - DI 16 & Greater (STL)		0	1.50%		0		0		0
79	343.3	T & D Mains - LJ 20 (STL)		0	1.50%		0		0		0
80	343.3	T & D Mains - PL 12 (STL)		0	1.50%		0		0		0
81	344	Fire Mains		115,174	1.50%		1,728		0		1,728
82	345	Services		2,113,656	3.08%		65,101		0		65,101
83	346.1	Meters-Bronze Case		418,151	2.43%		10,161		0		10,161
84	346.2	Meters-Plastic Case		0	2.43%		0		0		0
85	346.3	Meters-Other		131,677	2.43%		3,200		0		3,200
86	346.3	Meters-Remote (ARB's)		0	2.43%		0		0		0
87	347.1	Meter Install		946,004	2.43%		22,988		0		22,988
88	347.2	Meter Install-Other		0	2.43%		0		0		0
89	348	Hydrants		870,044	1.92%		16,705		0		16,705
90	349	Other T&D Plant		0	2.00%		0		0		0
91		Total Transmission & Distribution	$	11,956,852		$	234,892	$	0	$	234,892
92		Sewer Plant									
93	351.0	Structures & Improvements	$	0	0.00%	$	0	$	0	$	0
94	352.1	Collection Sewers Forced		0	0.00%		0		0		0
95	352.2	Collecting Mains		0	0.00%		0		0		0
96	352.2	Collecting Mains Other		0	0.00%		0		0		0
97	353.0	Service to Customers		0	0.00%		0		0		0
98	363.0	Electric Pumping Equipment		0	0.00%		0		0		0
99	370.1	Land & Land Rights		0	0.00%		0		0		0
100	372	T&D Equipment		0	0.00%		0		0		0
101	372.0	T&D Equipment Influent Lift		0	0.00%		0		0		0
102	374	Outfall Sewer Lines		0	0.00%		0		0		0
103		Total Sewer Plant	$	0		$	0	$	0	$	0
104		General Plant									
105	389	Land & Land Rights	$	2,222	0.00%	$	0	$	0	$	0
106	390	S&I-Store, Shop & Garage		0	2.40%		0		0		0
107	390.1	S & I-Offices		133,680	2.40%		3,208		0		3,208
108	390.1	S & I-Leasehold		0	5.00%		0		0		0

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Depreciation Expense

Warrensburg

Line	A/C No. (A)	Plant Title (B)	District Specific Plant (Acctg Sch 3) (C)	Depreciation Rate (D)	District Specific Depreciation (E)	Corporate Depreciation Distribution (F)	Total District Depreciation (G)
109	390.1	S & I-Leasehold - SCADA	0	5.00%	0	0	0
110	390.3	S&I-Misc	0	2.40%	0	0	0
111	391	Office Furniture and Equipment	11,840	4.00%	474	383	857
112	391.2	Computers & Peripheral Equipment	54,627	14.29%	7,806	4,195	12,002
113	391.25	Computer Software	0	14.29%	0	11,036	11,036
114	391.26	Computer Software Personal	0	14.29%	0	214	214
115	391.3	Data Handling Equipment	0	6.67%	0	0	0
116	391.3	Other Office Equipment	0	6.67%	0	12	12
117	392.11	Trans Equipment-Lt Duty Trucks	89,638	0.00%	0	0	0
118	392.12	Trans Equipment-Hvy Duty Trucks	0	8.33%	0	0	0
119	392.2	Trans Equipment-Autos	0	0.00%	0	0	0
120	392.3	Trans Equipment Other	0	0.00%	0	0	0
121	393	Stores Equipment	0	2.86%	0	0	0
122	394	Tools, Shop & Garage Equipment	12,949	5.00%	647	11	658
123	394	Tools, Shop & Garage Equip Other	0	5.00%	0	0	0
124	395	Laboratory Equipment	57,112	4.00%	2,284	0	2,284
125	395	Laboratory Equipment Other	0	4.00%	0	0	0
126	396	Power Operated Equipment	62,688	6.82%	4,275	0	4,275
127	397	Comm Equipment-Non-Tele	12,378	5.00%	619	1	620
128	397.2	Comm Equipment-Tele	2,038	6.67%	136	30	166
129	398	Miscellaneous	67,318	5.00%	3,366	7	3,373
130	399	Other Tangible Property	6,726	5.00%	336	0	336
131		Total General Plant	$ 513,216		$ 23,152	$ 15,889	$ 39,041
132		**Total Depreciation Expense**	**$ 18,321,966**		**$ 395,707**	**$ 15,889**	**$ 411,596**

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Cash Working Capital

Warrensburg

Line	Description (A)	Adjusted Test Year Expenses (B)	Revenue Lag (C)	Expense Lag (D)	Net CWC Lag [(C)-(D)] (E)	Factor [(E)/365] (F)	Cash Working Capital Requirement [(B)x(F)] (G)
1	Operation & Maintenance Expense						
2	Base Payroll	$ 146,044	42.40	13.00	29.40	0.0805	$ 11,757
3	Payroll Withholdings:						
4	FICA - Employee Portion	19,556	42.40	16.19	26.21	0.0718	1,404
5	Federal Income Taxes Withheld	47,896	42.40	16.19	26.21	0.0718	3,439
6	State Income Taxes Withheld	15,545	42.40	18.19	24.21	0.0663	1,031
7	401(k)	27,842	42.40	38.82	3.58	0.0098	273
8	EIP	2,153	42.40	38.82	3.58	0.0098	21
9	Fuel & Power	147,778	42.40	37.20	5.20	0.0142	2,098
10	Chemicals	29,393	42.40	42.40	0.00	0.0000	0
11	Materials and Supplies	85,886	42.40	42.40	0.00	0.0000	0
12	Purchased Water	0	42.40	42.45	(0.05)	(0.0001)	0
13	Management Fees	319,949	42.40	21.41	20.99	0.0575	18,397
14	Group Insurance	76,841	42.40	(7.50)	49.90	0.1367	10,504
15	OPEB's	13,014	42.40	3.41	38.99	0.1068	1,390
16	Pensions	36,624	42.40	17.58	24.82	0.0680	2,490
17	EIP - Employer Match	(492)	42.40	38.82	3.58	0.0098	(5)
18	401(k) - Employer Match	7,676	42.40	38.82	3.58	0.0098	75
19	Insurance Other Than Group	48,798	42.40	42.44	(0.04)	(0.0001)	(5)
20	Uncollectible Accounts	26,529	42.40	42.40	0.00	0.0000	0
21	Rents	4,897	42.40	(9.96)	52.36	0.1435	703
22	Cash Vouchers	158,812	42.40	21.41	20.99	0.0575	9,132
23	Total Operation & Maintenance Expense	$ 1,214,740					$ 62,704
24	Taxes Other Than Income						
25	FICA - Employer Portion	19,556	42.40	16.19	26.21	0.0718	$ 1,404
26	Federal Unemployment	317	42.40	76.38	(33.98)	(0.0931)	(30)
27	State Unemployment	815	42.40	76.38	(33.98)	(0.0931)	(76)
28	Property Taxes	157,066	42.40	182.50	(140.10)	(0.3838)	(60,282)
29	Franchise Tax	4,542	42.40	(77.50)	119.90	0.3285	1,492
30	PSC Assessment	17,002	42.40	(31.63)	74.03	0.2028	3,448
31	Total Taxes Other Than Income	$ 199,298					$ (54,044)
32	Other Expenses						
33	Gross Receipts Tax	132,782	26.01	47.37	(21.36)	(0.0585)	(7,768)
34	Sales Tax	12,054	0.00	8.12	(8.12)	(0.0222)	(268)
35	Missouri Primacy Fees	23,301	26.01	243.50	(217.49)	(0.5959)	(13,885)
36	Total Other Expenses	$ 168,137					$ (21,921)
37	**Cash Working Capital Before Income Tax and Interest Offsets**						**$ (13,261)**
38	Interest Expense	$ 277,973	42.40	108.85	(66.45)	(0.1821)	$ (50,619)
39	Federal Income Tax	$ 179,488	42.40	37.00	5.40	0.0148	$ 2,656
40	State Income Tax	$ 28,205	42.40	58.95	(16.55)	(0.0453)	$ (1,278)

Missouri-American Water Company
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Income Statement

Warrensburg

Line	Description		Test Year End Direct Charges		Adjustment Amount	Adjustment No.		Adjusted Corporate Distribution		Test Year As Adjusted [(B)+(C)+(E)]
	(A)		(B)		(C)	(D)		(E)		(F)
1	Operating Revenues:									
2	Residential Revenue	$	1,297,710	$	61,867	S-1	$	0	$	1,359,577
3	Commercial Revenue		449,754		53,419	S-2		1		503,174
4	Industrial Revenue		56,932		(435)	S-3		0		56,497
5	Private Fire		63,635		0	S-4		0		63,635
6	Public Fire		0		0	S-5		0		0
7	Public Authorities		329,858		4,076	S-6		0		333,934
8	Sales For Resale		175,167		1,559	S-7		0		176,726
9	Other Revenue		70,764		0	S-8		2,997		73,761
10	Total Revenues	$	2,443,820	$	120,486		$	2,997	$	2,567,303
11	Operating Expenses:									
12	Operation & Maintenance:									
13	Source of Supply		66,758		965	S-9		9		67,733
14	Pumping		4,845		19,895	S-10		(2,401)		22,339
15	Water Treatment		97,561		10,704	S-11		6		108,271
16	Transmission & Distribution		240,325		23,514	S-12		0		263,840
17	Customer Accounts		42,521		12,628	S-13		69,292		124,441
18	Administrative & General		39,531		127,807	S-14		460,779		628,117
19	Total O & M Expense	$	491,541	$	195,514		$	527,685	$	1,214,740
20	Other Operating Expenses:									
21	Depreciation - Plant		301,549		41,634	S-15		15,889		359,072
22	Amortization		0		0	S-16		1,657		1,657
23	Taxes Other Than Income		171,616		5,188	S-17		22,494		199,298
24	Total Other Operating Expense	$	473,165	$	46,822		$	40,039	$	560,026
25	Total Operating Expenses		964,706		242,336			567,724		1,774,765
26	Net Income Before Income Taxes	$	1,479,114	$	(121,850)		$	(564,726)	$	792,538
27	Income Taxes:									
28	Current Income Tax	$	0	$	110,837	S-18	$	67,399	$	178,235
29	Deferred Income Tax:									
30	Deferred Income Tax Expense		0		(46,643)	S-19		66,117		19,473
31	ITC Amortization		0		0	S-20		0		0
32	Total Income Taxes	$	0	$	64,193		$	133,515	$	197,709
33	**Net Operating Income**	**$**	**1,479,114**	**$**	**(186,043)**		**$**	**(698,242)**	**$**	**594,829**

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Adjustments To Income Statement

Warrensburg

Adjmt No	Description		Adjustment Amount	Total Adjustment
Residential Revenue		S-1		$ 61,867
1	To Normalize and Annualize Revenues (Grissum)		$ 53,333	
2	To Remove Unbilled Revenues (Grissum)		8,534	
3	To Remove ISRS and Property Tax Surcharges (Grissum)		0	
Commercial Revenue		S-2		$ 53,419
1	To Normalize and Annualize Revenues (Grissum)		$ 50,205	
2	To Remove Unbilled Revenues (Grissum)		3,214	
3	To Remove ISRS and Property Tax Surcharges (Grissum)		0	
Industrial Revenue		S-3		$ (435)
1	To Normalize and Annualize Revenues (Grissum)		$ 0	
2	To Remove Unbilled Revenues (Grissum)		(435)	
Private Fire		S-4		$ 0
1	To Remove Unbilled Revenues (Grissum)		0	
Public Fire		S-5	0	$ 0
1	To Remove ISRS and Property Tax Surcharges (Grissum)		0	
Public Authorities		S-6		$ 4,076
1	To Remove Unbilled Revenues (Grissum)		4,076	
2	To Remove ISRS and Property Tax Surcharges (Grissum)		0	
Sales For Resale		S-7		$ 1,559
1	To Normalize and Annualize Revenues (Grissum)		$ 0	
2	To Remove Unbilled Revenues (Grissum)		1,559	
3	To Remove ISRS and Property Tax Surcharges (Grissum)		0	
Other Revenue		S-8		$ 0
1	To Include Compensation for MAWC Services Provided by AWR (Cassidy)		0	
Source of Supply		S-9		$ 965
1	To Annualize Payroll (Hanneken)		$ 981	
2	To Normalize Overtime Pay (Hanneken)		(16)	

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Adjustments To Income Statement

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

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Adjustments To Income Statement

Warrensburg

Adjmt No.	Description		Adjustment Amount	Total Adjustment
3	To Remove Lobbyist Pay (Hanneken)		0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)		(177)	
5	To Remove STEP Costs (Hagemeyer)		0	
6	To Adjust the Allocation of Belleville Labs (Cassidy)		0	
7	To Annualize Insurance Other Than Group (Hagemeyer)		8,465	
8	To Annualize Other Post Employment Benefits (Hagemeyer)		8,957	
9	To Annualize Tank Painting Expense (Hagemeyer)		1,450	
10	To Annualize Pension Expense (Hagemeyer)		16,135	
11	To Annualize Transportation Leases (Hagemeyer)		(3,571)	
12	To Annualize Waste Disposal Expense (Hagemeyer)		0	
13	To Annualize Main Breaks Expense (Hagemeyer)		0	
14	To Normalize Rate Case Expense (Hagemeyer)		0	
15	To Remove Meals, Awards, etc. (Began)		(307)	
16	To Remove Miscellaneous Expense (Began)		0	
17	To Remove Dues and Donations (Began)		(200)	
18	To Remove Disallowed Promotion Expense (Began)		0	
19	To Remove Disallowed Advertising Expense (Began)		0	
20	To Remove Disallowed Dues, Donations and Memberships (Began)		0	
21	To Remove Disallowed Lobbying Expense (Began)		0	
22	To Annualize Payroll Tax Expense (Hanneken)		94,199	
23	To Annualize Incentive Compensation Expense (Hanneken)		(2,813)	
24	To Adjust Allocated External Affairs Expense (Hanneken)		0	
25	To Adjust Allocated Management Fees Expense (Hanneken)		0	
26	To Adjust Allocated Incentive Compensation Expense (Hanneken)		0	
27	To Reduce Capitalized Cost (Hanneken)		0	
28	To Remove Expense Associated with Penalties (Hagemeyer)		0	
Depreciation - Plant	S-15			$ 41,634
1	To annualize depreciation expense at Staff's proposed rates (Began)	$	94,158	

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Adjustments To Income Statement

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

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

Income Tax Calculation

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

CEDAR HILL SEWER

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

Revenue Requirement

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

Missouri-American Water Company
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Rate Base

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

Missouri-American Water Company
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Plant In Service

Cedar Hill Sewer

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

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Plant In Service

Cedar Hill Sewer

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

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Plant In Service

Cedar Hill Sewer

Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
92		Sewer Plant					
93	351	Structures & Improvements	$ 44,004	$ 0	P-80	$ 0	$ 44,004
94	352.1	Collection Sewers Forced		0	P-81	0	0
95	352.2	Collecting Mains	205,402	0	P-82	0	205,402
96	352.2	Collecting Mains Other		0	P-83	0	0
97	353	Service to Customers		0	P-84	0	0
98	363	Electric Pumping Equipment		0	P-85	0	0
99	370.1	Land & Land Rights		0	P-86	0	0
100	372	T&D Equipment	462,630	0	P-87	0	462,630
101	372	T&D Equipment Influent Lift		0	P-88	0	0
102	374	Outfall Sewer Lines		0	P-89	0	0
103		Total Sewer Plant	$ 712,036	$ 0		$ 0	$ 712,036
104		General Plant					
105	389	Land & Land Rights	$	$ 0	P-90	$ 0	$ 0
106	390	S&I-Store, Shop & Garage		0	P-91	0	0
107	390.1	S & I-Offices		0	P-92	0	0
108	390.1	S & I-Leasehold		0	P-93	0	0
109	390.1	S & I-Leasehold - SCADA		0	P-94	0	0
110	390.3	S&I-Misc		0	P-95	0	0
111	391	Office Furniture and Equipment	7,216	0	P-96	1,916	9,132
112	391.2	Computers & Peripheral Equipment		0	P-97	5,873	5,873
113	391.25	Computer Software		0	P-98	15,448	15,448
114	391.26	Computer Software Personal		0	P-99	300	300
115	391.3	Data Handling Equipment		0	P-100	0	0
116	391.3	Other Office Equipment		0	P-101	36	36
117	392.11	Trans Equipment-Lt Duty Trucks		0	P-102	103	103
118	392.12	Trans Equipment-Hvy Duty Trucks		0	P-103	0	0
119	392.2	Trans Equipment-Autos		0	P-104	380	380
120	392.3	Trans Equipment Other	16,245	0	P-105	0	16,245
121	393	Stores Equipment		0	P-106	0	0
122	394	Tools, Shop & Garage Equipment		0	P-107	42	42
123	394	Tools, Shop & Garage Equip Other		0	P-108	0	0
124	395	Laboratory Equipment		0	P-109	0	0
125	395	Laboratory Equipment Other		0	P-110	0	0
126	396	Power Operated Equipment		0	P-111	0	0
127	397	Comm Equipment-Non-Tele		0	P-112	6	6
128	397.2	Comm Equipment-Tele		0	P-113	89	89
129	398	Miscellaneous	14,512	0	P-114	28	14,540
130	399	Other Tangible Property		0	P-115	0	0
131		Total General Plant	$ 37,973	$ 0		$ 24,220	$ 62,193
132		**Total Plant In Service**	**$ 750,009**	**$ 0**		**$ 25,402**	**$ 775,411**

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

Adjustments To Plant In Service

Cedar Hill Sewer

NO ADJUSTMENTS

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

Depreciation Reserve

Cedar Hill Sewer

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

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

Cedar Hill Sewer

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

Missouri-American Water Company
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Depreciation Reserve

Cedar Hill Sewer

Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
92		Sewer Plant					
93	351.0	Structures & Improvements	$ 8,235	$ 0	R-80	$ 0	$ 8,235
94	352.1	Collection Sewers Forced		0	R-81	0	0
95	352.2	Collecting Mains	38,703	0	R-82	0	38,703
96	352.2	Collecting Mains Other		0	R-83	0	0
97	353.0	Service to Customers		0	R-84	0	0
98	363.0	Electric Pumping Equipment		0	R-85	0	0
99	370.1	Land & Land Rights		0	R-86	0	0
100	372	T&D Equipment	93,819	0	R-87	0	93,819
101	372.0	T&D Equipment Influent Lift		0	R-88	0	0
102	374	Outfall Sewer Lines		0	R-89	0	0
103		Total Sewer Plant	$ 140,757	$ 0		$ 0	$ 140,757
104		General Plant					
105	389	Land & Land Rights	$	$ 0	R-90	$ 0	$ 0
106	390	S&I-Store, Shop & Garage		0	R-91	0	0
107	390.1	S & I-Offices		0	R-92	(408)	(408)
108	390.1	S & I-Leasehold		0	R-93	0	0
109	390.1	S & I-Leasehold - SCADA		0	R-94	0	0
110	390.3	S&I-Misc		0	R-95	0	0
111	391	Office Furniture and Equipment	10,294	0	R-96	(56)	10,238
112	391.2	Computers & Peripheral Equipment		0	R-97	304	304
113	391.25	Computer Software		0	R-98	6,590	6,590
114	391.26	Computer Software Personal		0	R-99	64	64
115	391.3	Data Handling Equipment		0	R-100	0	0
116	391.3	Other Office Equipment		0	R-101	23	23
117	392.11	Trans Equipment-Lt Duty Trucks		0	R-102	158	158
118	392.12	Trans Equipment-Hvy Duty Trucks		0	R-103	0	0
119	392.2	Trans Equipment-Autos		0	R-104	310	310
120	392.3	Trans Equipment Other	19,086	0	R-105	0	19,086
121	393	Stores Equipment		0	R-106	0	0
122	394	Tools, Shop & Garage Equipment		0	R-107	13	13
123	394	Tools, Shop & Garage Equip Other		0	R-108	0	0
124	395	Laboratory Equipment		0	R-109	0	0
125	395	Laboratory Equipment Other		0	R-110	0	0
126	396	Power Operated Equipment		0	R-111	0	0
127	397	Comm Equipment-Non-Tele		0	R-112	29	29
128	397.2	Comm Equipment-Tele		0	R-113	36	36
129	398	Miscellaneous	7,674	0	R-114	8	7,682
130	399	Other Tangible Property		0	R-115	0	0
131		Total General Plant	$ 37,054	$ 0		$ 7,071	$ 44,125
132		Not Classified		0	R-116	0	0
133		**Total Depreciation Reserve**	**$ 177,811**	**$ 0**		**$ 7,936**	**$ 185,747**

Missouri-American Water Company
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Adjustments To Reserve

Cedar Hill Sewer

NO ADJUSTMENTS

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

Depreciation Expense

Cedar Hill Sewer

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

Missouri-American Water Company
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Depreciation Expense

Cedar Hill Sewer

Line	A/C No. (A)	Plant Title (B)	District Specific Plant (Acctg Sch 3) (C)	Depreciation Rate (D)	District Specific Depreciation (E)	Corporate Depreciation Distribution (F)	Total District Depreciation (G)
55		Transmission & Distribution					
56	340	Land & Land Rights	$ 0	0.00%	$ 0	$ 0	$ 0
57	341	Structures & Improvements	0	0.00%	0	0	0
58	341.63	S & I-Spec Cross	0	0.00%	0	0	0
59	342	Distr. Res. & Standpipes	0	0.00%	0	0	0
60	342	Rsvr & Standpipe-Elev	0	0.00%	0	0	0
61	342	Rsvr & Standpipe-Ground	0	0.00%	0	0	0
62	343	T & D Mains (Not Classified)	0	0.00%	0	0	0
63	343.1	T & D Mains - 4" & Less	0	0.00%	0	0	0
64	343.1	T & D Mains AC 4 (STL)	0	0.00%	0	0	0
65	343.1	T & D Mains Galv 1 (STL)	0	0.00%	0	0	0
66	343.2	T & D Mains - 6" to 8"	0	0.00%	0	0	0
67	343.2	CI-10" & Smaller-1900-1928	0	0.00%	0	0	0
68	343.2	CI-10" & Smaller 1929-1956	0	0.00%	0	0	0
69	343.2	CI-10" & Smaller-1957-1993	0	0.00%	0	0	0
70	343.2	T & D Mains - DI 6-8 (STL)	0	0.00%	0	0	0
71	343.2	T & D Mains - DI 6-10" (TN)	0	0.00%	0	0	0
72	343.2	T & D Mains - PL 6-8" (STL)	0	0.00%	0	0	0
73	343.3	T & D Mains - 10" to 16"	0	0.00%	0	0	0
74	343.3	T & D Mains - 18" & Greater	0	0.00%	0	0	0
75	343.3	CI-12" (STL)	0	0.00%	0	0	0
76	343.3	CI-16" (STL)	0	0.00%	0	0	0
77	343.3	T & D Mains - DI 12 (STL)	0	0.00%	0	0	0
78	343.3	T & D Mains - DI 16 & Greater (STL)	0	0.00%	0	0	0
79	343.3	T & D Mains - LJ 20 (STL)	0	0.00%	0	0	0
80	343.3	T & D Mains - PL 12 (STL)	0	0.00%	0	0	0
81	344	Fire Mains	0	0.00%	0	0	0
82	345	Services	0	0.00%	0	0	0
83	346.1	Meters-Bronze Case	0	0.00%	0	0	0
84	346.2	Meters-Plastic Case	0	0.00%	0	0	0
85	346.3	Meters-Other	0	0.00%	0	0	0
86	346.3	Meters-Remote (ARB's)	0	0.00%	0	0	0
87	347.1	Meter Install	0	0.00%	0	0	0
88	347.2	Meter Install-Other	0	0.00%	0	0	0
89	348	Hydrants	0	0.00%	0	0	0
90	349	Other T&D Plant	0	0.00%	0	0	0
91		Total Transmission & Distribution	$ 0		$ 0	$ 0	$ 0
92		Sewer Plant					
93	351.0	Structures & Improvements	$ 44,004	2.50%	$ 1,100	$ 0	$ 1,100
94	352.1	Collection Sewers Forced	0	2.00%	0	0	0
95	352.2	Collecting Mains	205,402	2.00%	4,108	0	4,108
96	352.2	Collecting Mains Other	0	2.00%	0	0	0
97	353.0	Service to Customers	0	2.00%	0	0	0
98	363.0	Electric Pumping Equipment	0	10.00%	0	0	0
99	370.1	Land & Land Rights	0	0.00%	0	0	0
100	372	T&D Equipment	462,630	5.00%	23,132	0	23,132
101	372.0	T&D Equipment Influent Lift	0	5.00%	0	0	0
102	374	Outfall Sewer Lines	0	2.00%	0	0	0
103		Total Sewer Plant	$ 712,036		$ 28,340	$ 0	$ 28,340
104		General Plant					
105	389	Land & Land Rights	$ 0	0.00%	$ 0	$ 0	$ 0
106	390	S&I-Store, Shop & Garage	0	2.40%	0	0	0
107	390.1	S & I-Offices	0	2.40%	0	0	0
108	390.1	S & I-Leasehold	0	5.00%	0	0	0

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

Depreciation Expense

Cedar Hill Sewer

Line	A/C No. (A)	Plant Title (B)	District Specific Plant (Acctg Sch 3) (C)	Depreciation Rate (D)	District Specific Depreciation (E)	Corporate Depreciation Distribution (F)	Total District Depreciation (G)
109	390.1	S & I-Leasehold - SCADA	0	5.00%	0	0	0
110	390.3	S&I-Misc	0	2.40%	0	0	0
111	391	Office Furniture and Equipment	7,216	4.00%	289	77	365
112	391.2	Computers & Peripheral Equipment	0	14.29%	0	839	839
113	391.25	Computer Software	0	14.29%	0	2,208	2,208
114	391.26	Computer Software Personal	0	14.29%	0	43	43
115	391.3	Data Handling Equipment	0	6.67%	0	0	0
116	391.3	Other Office Equipment	0	6.67%	0	2	2
117	392.11	Trans Equipment-Lt Duty Trucks	0	0.00%	0	0	0
118	392.12	Trans Equipment-Hvy Duty Trucks	0	8.33%	0	0	0
119	392.2	Trans Equipment-Autos	0	0.00%	0	0	0
120	392.3	Trans Equipment Other	16,245	0.00%	0	0	0
121	393	Stores Equipment	0	2.86%	0	0	0
122	394	Tools, Shop & Garage Equipment	0	5.00%	0	2	2
123	394	Tools, Shop & Garage Equip Other	0	5.00%	0	0	0
124	395	Laboratory Equipment	0	4.00%	0	0	0
125	395	Laboratory Equipment Other	0	4.00%	0	0	0
126	396	Power Operated Equipment	0	6.82%	0	0	0
127	397	Comm Equipment-Non-Tele	0	5.00%	0	0	0
128	397.2	Comm Equipment-Tele	0	6.67%	0	6	6
129	398	Miscellaneous	14,512	5.00%	726	1	727
130	399	Other Tangible Property	0	5.00%	0	0	0
131		Total General Plant	$ 37,973		$ 1,014	$ 3,178	$ 4,193
132		**Total Depreciation Expense**	**$ 750,009**		**$ 29,354**	**$ 3,178**	**$ 32,532**

Missouri-American Water Company
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Cash Working Capital

Cedar Hill Sewer

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

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Income Statement

Cedar Hill Sewer

Line	Description (A)	Test Year End Direct Charges (B)	Adjustment Amount (C)	Adjustment No. (D)	Adjusted Corporate Distribution (E)	Test Year As Adjusted [(B)+(C)+(E)] (F)
1	Operating Revenues:					
2	Residential Revenue	$ 162,148	$ 21,000	S-1	$ 0	$ 183,148
3	Commercial Revenue	(1,268)	3,172	S-2	0	1,904
4	Industrial Revenue	0	0	S-3	0	0
5	Private Fire	0	0	S-4	0	0
6	Public Fire	0	0	S-5	0	0
7	Public Authorities	0	0	S-6	0	0
8	Sales For Resale	0	0	S-7	0	0
9	Other Revenue	0	0	S-8	240	240
10	Total Revenues	$ 160,880	$ 24,172		$ 240	$ 185,292
11	Operating Expenses:					
12	Operation & Maintenance:					
13	Source of Supply	730	0	S-9	1	731
14	Pumping	8,000	547	S-10	(192)	8,355
15	Water Treatment	89,310	(68,856)	S-11	0	20,454
16	Transmission & Distribution	2,377	0	S-12	0	2,377
17	Customer Accounts	771	(1,035)	S-13	5,552	5,288
18	Administrative & General	83,717	14,594	S-14	85,962	184,273
19	Total O & M Expense	$ 184,905	$ (54,750)		$ 91,323	$ 221,478
20	Other Operating Expenses:					
21	Depreciation - Plant	26,722	(12,667)	S-15	3,178	17,233
22	Amortization	0	0	S-16	0	0
23	Taxes Other Than Income	4,109	(234)	S-17	370	4,245
24	Total Other Operating Expense	$ 30,831	$ (12,901)		$ 3,548	$ 21,478
25	Total Operating Expenses	215,736	(67,651)		94,871	242,956
26	Net Income Before Income Taxes	$ (54,856)	$ 91,823		$ (94,631)	$ (57,663)
27	Income Taxes:					
28	Current Income Tax	$ 0	$ (8,959)	S-18	$ (5,448)	$ (14,407)
29	Deferred Income Tax:					
30	Deferred Income Tax Expense	0	17,038	S-19	(24,152)	(7,113)
31	ITC Amortization	0	0	S-20	0	0
32	Total Income Taxes	$ 0	$ 8,079		$ (29,600)	$ (21,521)
33	**Net Operating Income**	**$ (54,856)**	**$ 83,744**		**$ (65,031)**	**$ (36,143)**

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

Cedar Hill Sewer

Adjmt No.	Description	Adjustment Amount	Total Adjustment
Residential Revenue	**S-1**		$ 21,000
1	To Normalize and Annualize Revenues (Grissum)	$ 21,000	
2	To Remove Unbilled Revenues (Grissum)	0	
3	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Commercial Revenue	**S-2**		$ 3,172
1	To Normalize and Annualize Revenues (Grissum)	$ 3,172	
2	To Remove Unbilled Revenues (Grissum)	0	
3	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Industrial Revenue	**S-3**		$ 0
1	To Normalize and Annualize Revenues (Grissum)	$ 0	
2	To Remove Unbilled Revenues (Grissum)	0	
Private Fire	**S-4**		$ 0
1	To Remove Unbilled Revenues (Grissum)	0	
Public Fire	**S-5**	0	$ 0
1	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Public Authorities	**S-6**		$ 0
1	To Remove Unbilled Revenues (Grissum)	0	
2	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Sales For Resale	**S-7**		$ 0
1	To Normalize and Annualize Revenues (Grissum)	$ 0	
2	To Remove Unbilled Revenues (Grissum)	0	
3	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Other Revenue	**S-8**		$ 0
1	To Include Compensation for MAWC Services Provided by AWR (Cassidy)	0	
Source of Supply	**S-9**		$ 0
1	To Annualize Payroll (Hanneken)	$ 0	
2	To Normalize Overtime Pay (Hanneken)	0	

Missouri-American Water Company
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Adjustments To Income Statement

Cedar Hill Sewer

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

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Adjustments To Income Statement

Adjmt No.	Description	Cedar Hill Sewer Adjustment Amount	Total Adjustment
3	To Remove Lobbyist Pay (Hanneken)	0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)	1,226	
5	To Remove STEP Costs (Hagemeyer)	0	
6	To Adjust the Allocation of Belleville Labs (Cassidy)	0	
7	To Annualize Insurance Other Than Group (Hagemeyer)	293	
8	To Annualize Other Post Employment Benefits (Hagemeyer)	348	
9	To Annualize Tank Painting Expense (Hagemeyer)	0	
10	To Annualize Pension Expense (Hagemeyer)	644	
11	To Annualize Transportation Leases (Hagemeyer)	0	
12	To Annualize Waste Disposal Expense (Hagemeyer)	0	
13	To Annualize Main Breaks Expense (Hagemeyer)	0	
14	To Normalize Rate Case Expense (Hagemeyer)	0	
15	To Remove Meals, Awards, etc. (Began)	0	
16	To Remove Miscellaneous Expense (Began)	0	
17	To Remove Dues and Donations (Began)	0	
18	To Remove Disallowed Promotion Expense (Began)	0	
19	To Remove Disallowed Advertising Expense (Began)	0	
20	To Remove Disallowed Dues, Donations and Memberships (Began)	0	
21	To Remove Disallowed Lobbying Expense (Began)	0	
22	To Annualize Payroll Tax Expense (Hanneken)	14,422	
23	To Annualize Incentive Compensation Expense (Hanneken)	0	
24	To Adjust Allocated External Affairs Expense (Hanneken)	0	
25	To Adjust Allocated Management Fees Expense (Hanneken)	0	
26	To Adjust Allocated Incentive Compensation Expense (Hanneken)	0	
27	To Reduce Capitalized Cost (Hanneken)	0	
28	To Remove Expense Associated with Penalties (Hagemeyer)	0	
Depreciation - Plant	S-15		$ (12,667)
1	To annualize depreciation expense at Staff's proposed rates (Began)	$ 2,632	

Missouri-American Water Company
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Adjustments To Income Statement

Cedar Hill Sewer

Adjmt No.	Description		Adjustment Amount		Total Adjustment
2	To adjust depreciation expense related to contributions in aid of construction (Began)		(15,299)		
3	To adjust depreciation related to transportation and power operated equipment (Began)		0		
Amortization	S-16			$	0
1		$	0		
Taxes Other Than Income	S-17			$	(234)
1	To Annualize Payroll Taxes (Hanneken)	$	(231)		
2	To Adjust Payroll Tax Related to Incentive Compensation (Hanneken)		0		
3	To Remove Payroll Tax Related to Lobbyist (Hanneken)		0		
4	To Adjust Franchise Tax (Began)		0		
5	To Adjust PSC Assessment (Began)		0		
6	To Adjust Property Tax (Began)		(3)		
Current Income Tax	S-18			$	(8,959)
1	To adjust current income tax expense. (Cassidy)	$	(8,959)		
Deferred Income Tax Expense	S-19			$	17,038
1	To adjust deferred income tax expense. (Cassidy)	$	17,038		
ITC Amortization	S-20			$	0
1		$	0		
2			0		

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

Income Tax Calculation

				Cedar Hill Sewer		
Line	Description (A)		Test Year (B)	6.26% Return (C)	6.40% Return (D)	6.54% Return (E)
1	Net Operating Income (Acct. Sch. 1)		$ (36,143)	$ (3,494)	$ (3,572)	$ (3,650)
2	Add:					
3	Current Income Tax		(14,407)	5,936	5,887	5,838
4	Deferred Income Taxes					
5	Deferred Income Tax Expense		(7,113)	(7,113)	(7,113)	(7,113)
6	ITC Amortization		0	0	0	0
7	Net Income Before Income Tax		$ (57,663)	$ (4,672)	$ (4,798)	$ (4,925)
8	Adddditions to Net Income Before Income Tax:					
9	Book Depreciation		$ 17,233	$ 17,233	$ 17,233	$ 17,233
10	Contributions In Aid of Construction		0	0	0	0
11	Non Deductible Reserve Deficiency Amortization		0	0	0	0
12	Miscellaneous Non-deductible Expenses		91	91	91	91
13	Other (Describe)		0	0	0	0
14	Other (Describe)		0	0	0	0
15	Total Additions		$ 17,324	$ 17,324	$ 17,324	$ 17,324
16	Subtractions to Net Income Before Income Tax:					
17	Interest Expense	@ 2.71%	$ (1,512)	$ (1,512)	$ (1,512)	$ (1,512)
18	Tax Straight Line Depreciation		17,233	17,233	17,233	17,233
19	Tax Depreciation in Excess of Straight Line		(18,530)	(18,530)	(18,530)	(18,530)
20	Cost of Removal		0	0	0	0
21	Other (Describe)		0	0	0	0
22	Other (Describe)		0	0	0	0
23	Total Subtractions		$ (2,809)	$ (2,809)	$ (2,809)	$ (2,809)
24	Net Taxable Income		$ (37,530)	$ 15,462	$ 15,335	$ 15,208
25	Provision for Federal Income Tax					
26	Net Taxable Income		$ (37,530)	$ 15,462	$ 15,335	$ 15,208
27	Deduct Missouri Income Tax	@ 100.00%	(1,957)	806	799	793
28	Federal Taxable Income		$ (35,573)	$ 14,656	$ 14,536	$ 14,415
29	Federal Income Tax	@ 35.00%	$ (12,451)	$ 5,130	$ 5,087	$ 5,045
30	Provision for Missouri Income Tax					
31	Net Taxable Income		$ (37,530)	$ 15,462	$ 15,335	$ 15,208
32	Deduct Federal Income Tax	@ 50.00%	(6,225)	2,565	2,544	2,523
33	Missouri Taxable Income		$ (31,305)	$ 12,897	$ 12,791	$ 12,685
34	Missouri Income Tax	@ 6.25%	$ (1,957)	$ 806	$ 799	$ 793
35	Summary of Provision For Income Tax					
36	Federal Income Tax		$ (12,451)	$ 5,130	$ 5,087	$ 5,045
37	State Income Tax		(1,957)	806	799	793
38	**Total Current Income Tax**		**$ (14,407)**	**$ 5,936**	**$ 5,887**	**$ 5,838**

PARKVILLE SEWER

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

Revenue Requirement

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

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

Rate Base

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

Missouri-American Water Company
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Plant In Service

Parkville Sewer

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

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

Plant In Service

Parkville Sewer

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

Missouri-American Water Company
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Plant In Service

Parkville Sewer

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

Missouri-American Water Company
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Adjustments To Plant In Service

Parkville Sewer

NO ADJUSTMENTS

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

Depreciation Reserve

Parkville Sewer

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

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Depreciation Reserve

Parkville Sewer

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

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Depreciation Reserve

Parkville Sewer

Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
92		Sewer Plant					
93	351.0	Structures & Improvements	$	$ 0	R-80	$ 0	$ 0
94	352.1	Collection Sewers Forced		0	R-81	0	0
95	352.2	Collecting Mains	14,459	0	R-82	0	14,459
96	352.2	Collecting Mains Other		0	R-83	0	0
97	353.0	Service to Customers	6,113	0	R-84	0	6,113
98	363.0	Electric Pumping Equipment		0	R-85	0	0
99	370.1	Land & Land Rights	2,543	0	R-86	0	2,543
100	372	T&D Equipment		0	R-87	0	0
101	372.0	T&D Equipment Influent Lift		0	R-88	0	0
102	374	Outfall Sewer Lines	5,836	0	R-89	0	5,836
103		Total Sewer Plant	$ 28,951	$ 0		$ 0	$ 28,951
104		General Plant					
105	389	Land & Land Rights	$	$ 0	R-90	$ 0	$ 0
106	390	S&I-Store, Shop & Garage		0	R-91	0	0
107	390.1	S & I-Offices		0	R-92	(23)	(23)
108	390.1	S & I-Leasehold		0	R-93	0	0
109	390.1	S & I-Leasehold - SCADA		0	R-94	0	0
110	390.3	S&I-Misc		0	R-95	0	0
111	391	Office Furniture and Equipment		0	R-96	(3)	(3)
112	391.2	Computers & Peripheral Equipment		0	R-97	17	17
113	391.25	Computer Software		0	R-98	370	370
114	391.26	Computer Software Personal		0	R-99	4	4
115	391.3	Data Handling Equipment		0	R-100	0	0
116	391.3	Other Office Equipment		0	R-101	1	1
117	392.11	Trans Equipment-Lt Duty Trucks		0	R-102	9	9
118	392.12	Trans Equipment-Hvy Duty Trucks		0	R-103	0	0
119	392.2	Trans Equipment-Autos		0	R-104	17	17
120	392.3	Trans Equipment Other		0	R-105	0	0
121	393	Stores Equipment		0	R-106	0	0
122	394	Tools, Shop & Garage Equipment		0	R-107	1	1
123	394	Tools, Shop & Garage Equip Other		0	R-108	0	0
124	395	Laboratory Equipment		0	R-109	0	0
125	395	Laboratory Equipment Other		0	R-110	0	0
126	396	Power Operated Equipment		0	R-111	0	0
127	397	Comm Equipment-Non-Tele		0	R-112	2	2
128	397.2	Comm Equipment-Tele		0	R-113	2	2
129	398	Miscellaneous		0	R-114	0	0
130	399	Other Tangible Property		0	R-115	0	0
131		Total General Plant	$ 0	$ 0		$ 397	$ 397
132		Not Classified		0	R-116	0	0
133		**Total Depreciation Reserve**	**$ 28,951**	**$ 0**		**$ 446**	**$ 29,397**

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Adjustments To Reserve

Parkville Sewer

NO ADJUSTMENTS

Missouri-American Water Company
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Depreciation Expense

Parkville Sewer

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

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Depreciation Expense

Parkville Sewer

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

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

Parkville Sewer

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

Missouri-American Water Company
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Cash Working Capital

Parkville Sewer

Line	Description (A)		Adjusted Test Year Expenses (B)	Revenue Lag (C)	Expense Lag (D)	Net CWC Lag [(C)-(D)] (E)	Factor [(E)/365] (F)		Cash Working Capital Requirement [(B)x(F)] (G)
1	Operation & Maintenance Expense								
2	Base Payroll	$	1,659	39.87	13.00	26.87	0.0736	$	122
3	Payroll Withholdings:								
4	FICA - Employee Portion		190	39.87	16.19	23.68	0.0649		12
5	Federal Income Taxes Withheld		544	39.87	16.19	23.68	0.0649		35
6	State Income Taxes Withheld		177	39.87	18.19	21.68	0.0594		10
7	401(k)		316	39.87	38.82	1.05	0.0029		1
8	EIP		24	39.87	38.82	1.05	0.0029		0
9	Fuel & Power		(36)	39.87	37.20	2.67	0.0073		0
10	Chemicals		0	39.87	39.87	0.00	0.0000		0
11	Materials and Supplies		168	39.87	39.87	0.00	0.0000		0
12	Purchased Water		0	39.87	42.45	(2.58)	(0.0071)		0
13	Management Fees		3,246	39.87	21.41	18.46	0.0506		164
14	Group Insurance		489	39.87	(7.50)	47.37	0.1298		64
15	OPEB's		146	39.87	3.41	36.46	0.0999		15
16	Pensions		411	39.87	17.58	22.29	0.0611		25
17	EIP - Employer Match		(5)	39.87	38.82	1.05	0.0029		0
18	401(k) - Employer Match		18	39.87	38.82	1.05	0.0029		0
19	Insurance Other Than Group		548	39.87	42.44	(2.57)	(0.0070)		(4)
20	Uncollectible Accounts		393	39.87	39.87	0.00	0.0000		0
21	Rents		10	39.87	(9.96)	49.83	0.1365		1
22	Cash Vouchers		43,184	39.87	21.41	18.46	0.0506		2,185
23	Total Operation & Maintenance Expense	$	51,483					$	2,630
24	Taxes Other Than Income								
25	FICA - Employer Portion		190	39.87	16.19	23.68	0.0649	$	12
26	Federal Unemployment		3	39.87	76.38	(36.51)	(0.1000)		0
27	State Unemployment		5	39.87	76.38	(36.51)	(0.1000)		(1)
28	Property Taxes		(0)	39.87	182.50	(142.63)	(0.3908)		0
29	Franchise Tax		16	39.87	(77.50)	117.37	0.3216		5
30	PSC Assessment		0	39.87	(31.63)	71.50	0.1959		0
31	Total Taxes Other Than Income	$	214					$	16
32	Other Expenses								
33	Gross Receipts Tax		1,324	22.66	47.37	(24.71)	(0.0677)		(90)
34	Sales Tax		279	0.00	8.12	(8.12)	(0.0222)		(6)
35	Missouri Primacy Fees		0	22.66	243.50	(220.84)	(0.6050)		0
36	Total Other Expenses	$	1,603					$	(96)
37	**Cash Working Capital Before Income Tax and Interest Offsets**							**$**	**2,550**
38	Interest Expense	$	892	39.87	108.85	(68.98)	(0.1890)	$	(169)
39	Federal Income Tax	$	497	39.87	37.00	2.87	0.0079	$	4
40	State Income Tax	$	78	39.87	58.95	(19.08)	(0.0523)	$	(4)

Missouri-American Water Company
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Income Statement

Parkville Sewer

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

Missouri-American Water Company
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Adjustments To Income Statement

Parkville Sewer

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

Missouri-American Water Company
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Adjustments To Income Statement

Parkville Sewer

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

Missouri-American Water Company
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Adjustments To Income Statement

Parkville Sewer

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

Missouri-American Water Company
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Adjustments To Income Statement

Parkville Sewer

Adjmt No.	Description		Adjustment Amount	Total Adjustment
2	To adjust depreciation expense related to contributions in aid of construction (Began)		(259)	
3	To adjust depreciation related to transportation and power operated equipment (Began)		0	
Amortization	S-16			$ 0
1		$	0	
Taxes Other Than Income	S-17			$ (192)
1	To Annualize Payroll Taxes (Hanneken)	$	(191)	
2	To Adjust Payroll Tax Related to Incentive Compensation (Hanneken)		0	
3	To Remove Payroll Tax Related to Lobbyist (Hanneken)		0	
4	To Adjust Franchise Tax (Began)		0	
5	To Adjust PSC Assessment (Began)		0	
6	To Adjust Property Tax (Began)		(1)	
Current Income Tax	S-18			$ (1,490)
1	To adjust current income tax expense. (Cassidy)	$	(1,490)	
Deferred Income Tax Expense	S-19			$ (374)
1	To adjust deferred income tax expense. (Cassidy)	$	(374)	
ITC Amortization	S-20			$ 0
1		$	0	
2			0	

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

Income Tax Calculation

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

WARREN COUNTY
SEWER

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

Revenue Requirement

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

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

Rate Base

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

Missouri-American Water Company
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Plant In Service

Warren County Sewer

Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
1		Intangible					
2	301	Organization	$	$ 0	P-1	$ 371	$ 371
3	302	Franchise & Consents		0	P-2	0	0
4	303	Miscellaneous Intangible		0	P-3	581	581
5		Total Intangible	$ 0	$ 0		$ 952	$ 952
6		Source of Supply					
7	310	Land & Land Rights	$	$ 0	P-4	$ 0	$ 0
8	311	Structures & Improvements		0	P-5	0	0
9	312	Collecting & Impounding Res		0	P-6	0	0
10	313	Lake, River & Other Intakes		0	P-7	0	0
11	314	Wells & Springs		0	P-8	0	0
12	315	Infiltration Galleries & Tunnels		0	P-9	0	0
13	316	Supply Mains		0	P-9	0	0
14	316	Supply Mains-North Plant		0	P-10	0	0
15	316	Supply Mains-Central Plant		0	P-11	0	0
16	316	Supply Mains-South Plant		0	P-12	0	0
17	316	Supply Mains-Meramec Plant		0	P-13	0	0
18	317	Other Source of Supply Plant		0	P-14	0	0
19		Total Source of Supply	$ 0	$ 0		$ 0	$ 0
20		Pumping					
21	320	Land & Land Rights	$	$ 0	P-15	$ 0	$ 0
22	321	S & I-Plant	13,694	0	P-16	0	13,694
23	321.1	S & I-Pumps (STL)		0	P-17	0	0
24	321.2	S & I-Boosters		0	P-18	0	0
25	322	Boiler Equipment		0	P-19	0	0
26	323	Other Power Prod. Equip.		0	P-20	0	0
27	324	Steam Pumping Equipment		0	P-21	0	0
28	325.1	Electric Pumping Equipment	3,528	0	P-22	0	3,528
29	325.2	Pumping Equipment-Pre '46		0	P-23	0	0
30	325.3	Pumping Equipment-Post '46		0	P-24	0	0
31	325	Pumping Equipment-Booster		0	P-25	0	0
32	326	Diesel Pumping Equipment		0	P-26	0	0
33	326	Dsl Pump Equip-Stratman		0	P-27	0	0
34	326	Dsl Pump Equip-Central Plant		0	P-28	0	0
35	327	Pump Equip Hydraulic		0	P-29	0	0
36	328	Other Pumping Equipment		0	P-30	0	0
37		Total Pumping	$ 17,222	$ 0		$ 0	$ 17,222
38		Water Treatment Plant					
39	330	Land & Land Rights	$	$ 0	P-31	$ 0	$ 0
40	331	Structures & Improvements		0	P-32	0	0
41	331	S & I - North Plant		0	P-33	0	0
42	331	S & I-Central 1 & 2		0	P-34	0	0
43	331	S & I-Central 3		0	P-35	0	0
44	331	S & I-South Plant		0	P-36	0	0
45	331	S & I-Meramac		0	P-37	0	0
46	332	WT Equip Non-Media		0	P-38	0	0
47	332	WT Equip-North Plant		0	P-39	0	0

Missouri-American Water Company
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Plant In Service

Warren County Sewer

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

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Plant In Service

Warren County Sewer

Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
92		Sewer Plant					
93	351	Structures & Improvements	$	$ 0	P-80	$ 0	$ 0
94	352.1	Collection Sewers Forced	13,401	0	P-81	0	13,401
95	352.2	Collecting Mains	211,847	0	P-82	0	211,847
96	352.2	Collecting Mains Other	70,768	0	P-83	0	70,768
97	353	Service to Customers	41,478	0	P-84	0	41,478
98	363	Electric Pumping Equipment	12,173	0	P-85	0	12,173
99	370.1	Land & Land Rights		0	P-86	0	0
100	372	T&D Equipment	402,865	0	P-87	0	402,865
101	372	T&D Equipment Influent Lift	151,845	0	P-88	0	151,845
102	374	Outfall Sewer Lines		0	P-89	0	0
103		Total Sewer Plant	$ 904,377	$ 0		$ 0	$ 904,377
104		General Plant					
105	389	Land & Land Rights	$	$ 0	P-90	$ 0	$ 0
106	390	S&I-Store, Shop & Garage		0	P-91	0	0
107	390.1	S & I-Offices		0	P-92	0	0
108	390.1	S & I-Leasehold		0	P-93	0	0
109	390.1	S & I-Leasehold - SCADA		0	P-94	0	0
110	390.3	S&I-Misc		0	P-95	0	0
111	391	Office Furniture and Equipment		0	P-96	1,543	1,543
112	391.2	Computers & Peripheral Equipment		0	P-97	4,730	4,730
113	391.25	Computer Software		0	P-98	12,442	12,442
114	391.26	Computer Software Personal		0	P-99	241	241
115	391.3	Data Handling Equipment		0	P-100	0	0
116	391.3	Other Office Equipment		0	P-101	29	29
117	392.11	Trans Equipment-Lt Duty Trucks		0	P-102	83	83
118	392.12	Trans Equipment-Hvy Duty Trucks		0	P-103	0	0
119	392.2	Trans Equipment-Autos		0	P-104	306	306
120	392.3	Trans Equipment Other		0	P-105	0	0
121	393	Stores Equipment		0	P-106	0	0
122	394	Tools, Shop & Garage Equipment	3,890	0	P-107	34	3,924
123	394	Tools, Shop & Garage Equip Other		0	P-108	0	0
124	395	Laboratory Equipment		0	P-109	0	0
125	395	Laboratory Equipment Other		0	P-110	0	0
126	396	Power Operated Equipment		0	P-111	0	0
127	397	Comm Equipment-Non-Tele		0	P-112	5	5
128	397.2	Comm Equipment-Tele		0	P-113	72	72
129	398	Miscellaneous	107,203	0	P-114	22	107,225
130	399	Other Tangible Property		0	P-115	0	0
131		Total General Plant	$ 111,093	$ 0		$ 19,507	$ 130,600
132		**Total Plant In Service**	**$ 1,032,692**	**$ 0**		**$ 20,459**	**$ 1,053,151**

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Adjustments To Plant In Service

Warren County Sewer

NO ADJUSTMENTS

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

Depreciation Reserve

Warren County Sewer

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

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Depreciation Reserve

Warren County Sewer

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

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Depreciation Reserve

Warren County Sewer

Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
92		Sewer Plant					
93	351.0	Structures & Improvements	$	$ 0	R-80	$ 0	$ 0
94	352.1	Collection Sewers Forced	7,712	0	R-81	0	7,712
95	352.2	Collecting Mains	77,205	0	R-82	0	77,205
96	352.2	Collecting Mains Other	30,528	0	R-83	0	30,528
97	353.0	Service to Customers	26,799	0	R-84	0	26,799
98	363.0	Electric Pumping Equipment	6,434	0	R-85	0	6,434
99	370.1	Land & Land Rights		0	R-86	0	0
100	372	T&D Equipment	98,591	0	R-87	0	98,591
101	372.0	T&D Equipment Influent Lift	19,730	0	R-88	0	19,730
102	374	Outfall Sewer Lines		0	R-89	0	0
103		Total Sewer Plant	$ 266,999	$ 0		$ 0	$ 266,999
104		General Plant					
105	389	Land & Land Rights	$	$ 0	R-90	$ 0	$ 0
106	390	S&I-Store, Shop & Garage		0	R-91	0	0
107	390.1	S & I-Offices		0	R-92	(329)	(329)
108	390.1	S & I-Leasehold		0	R-93	0	0
109	390.1	S & I-Leasehold - SCADA		0	R-94	0	0
110	390.3	S&I-Misc		0	R-95	0	0
111	391	Office Furniture and Equipment		0	R-96	(45)	(45)
112	391.2	Computers & Peripheral Equipment		0	R-97	245	245
113	391.25	Computer Software		0	R-98	5,308	5,308
114	391.26	Computer Software Personal		0	R-99	51	51
115	391.3	Data Handling Equipment		0	R-100	0	0
116	391.3	Other Office Equipment		0	R-101	18	18
117	392.11	Trans Equipment-Lt Duty Trucks		0	R-102	127	127
118	392.12	Trans Equipment-Hvy Duty Trucks		0	R-103	0	0
119	392.2	Trans Equipment-Autos		0	R-104	249	249
120	392.3	Trans Equipment Other		0	R-105	0	0
121	393	Stores Equipment		0	R-106	0	0
122	394	Tools, Shop & Garage Equipment	105	0	R-107	11	116
123	394	Tools, Shop & Garage Equip Other		0	R-108	0	0
124	395	Laboratory Equipment		0	R-109	0	0
125	395	Laboratory Equipment Other		0	R-110	0	0
126	396	Power Operated Equipment		0	R-111	0	0
127	397	Comm Equipment-Non-Tele		0	R-112	23	23
128	397.2	Comm Equipment-Tele		0	R-113	29	29
129	398	Miscellaneous	4,688	0	R-114	6	4,694
130	399	Other Tangible Property		0	R-115	0	0
131		Total General Plant	$ 4,793	$ 0		$ 5,695	$ 10,488
132		Not Classified		0	R-116	0	0
133		**Total Depreciation Reserve**	**$ 271,865**	**$ 0**		**$ 6,392**	**$ 278,257**

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Adjustments To Reserve

Warren County Sewer

NO ADJUSTMENTS

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

Depreciation Expense

Warren County Sewer

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

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Depreciation Expense

Warren County Sewer

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

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Depreciation Expense

Warren County Sewer

Line	A/C No. (A)	Plant Title (B)	District Specific Plant (Accig Sch 3) (C)	Depreciation Rate (D)	District Specific Depreciation (E)	Corporate Depreciation Distribution (F)	Total District Depreciation (G)
109	390.1	S & I-Leasehold - SCADA	0	5.00%	0	0	0
110	390.3	S&I-Misc	0	2.40%	0	0	0
111	391	Office Furniture and Equipment	0	4.00%	0	62	62
112	391.2	Computers & Peripheral Equipment	0	14.29%	0	676	676
113	391.25	Computer Software	0	14.29%	0	1,778	1,778
114	391.26	Computer Software Personal	0	14.29%	0	34	34
115	391.3	Data Handling Equipment	0	6.67%	0	0	0
116	391.3	Other Office Equipment	0	6.67%	0	2	2
117	392.11	Trans Equipment-Lt Duty Trucks	0	0.00%	0	0	0
118	392.12	Trans Equipment-Hvy Duty Trucks	0	8.33%	0	0	0
119	392.2	Trans Equipment-Autos	0	0.00%	0	0	0
120	392.3	Trans Equipment Other	0	0.00%	0	0	0
121	393	Stores Equipment	0	2.86%	0	0	0
122	394	Tools, Shop & Garage Equipment	3,390	5.00%	195	2	196
123	394	Tools, Shop & Garage Equip Other	0	5.00%	0	0	0
124	395	Laboratory Equipment	0	4.00%	0	0	0
125	395	Laboratory Equipment Other	0	4.00%	0	0	0
126	396	Power Operated Equipment	0	6.82%	0	0	0
127	397	Comm Equipment-Non-Tele	0	5.00%	0	0	0
128	397.2	Comm Equipment-Tele	0	6.67%	0	5	5
129	398	Miscellaneous	107,203	5.00%	5,360	1	5,361
130	399	Other Tangible Property	0	5.00%	0	0	0
131		Total General Plant	$ 111,093		$ 5,555	$ 2,560	$ 8,114
132		**Total Depreciation Expense**	**$ 1,032,692**		**$ 41,580**	**$ 2,560**	**$ 44,140**

Missouri-American Water Company
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Cash Working Capital

Warren County Sewer

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

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Income Statement

Warren County Sewer

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

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Adjustments To Income Statement

Warren County Sewer

Adjmt No.	Description		Adjustment Amount	Total Adjustment
Residential Revenue	S-1			$ 6,585
1	To Normalize and Annualize Revenues (Grissum)	$	6,585	
2	To Remove Unbilled Revenues (Grissum)		0	
3	To Remove ISRS and Property Tax Surcharges (Grissum)		0	
Commercial Revenue	S-2			$ 3
1	To Normalize and Annualize Revenues (Grissum)	$	3	
2	To Remove Unbilled Revenues (Grissum)		0	
3	To Remove ISRS and Property Tax Surcharges (Grissum)		0	
Industrial Revenue	S-3			$ 0
1	To Normalize and Annualize Revenues (Grissum)	$	0	
2	To Remove Unbilled Revenues (Grissum)		0	
Private Fire	S-4			$ 0
1	To Remove Unbilled Revenues (Grissum)		0	
Public Fire	S-5		0	$ 0
1	To Remove ISRS and Property Tax Surcharges (Grissum)		0	
Public Authorities	S-6			$ 0
1	To Remove Unbilled Revenues (Grissum)		0	
2	To Remove ISRS and Property Tax Surcharges (Grissum)		0	
Sales For Resale	S-7			$ 0
1	To Normalize and Annualize Revenues (Grissum)	$	0	
2	To Remove Unbilled Revenues (Grissum)		0	
3	To Remove ISRS and Property Tax Surcharges (Grissum)		0	
Other Revenue	S-8			$ 0
1	To Include Compensation for MAWC Services Provided by AWR (Cassidy)		0	
Source of Supply	S-9			$ 0
1	To Annualize Payroll (Hanneken)	$	0	
2	To Normalize Overtime Pay (Hanneken)		0	

Missouri-American Water Company
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Adjustments To Income Statement

Warren County Sewer

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

Missouri-American Water Company
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Adjustments To Income Statement

Warren County Sewer

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

Missouri-American Water Company
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Adjustments To Income Statement

Warren County Sewer

Adjmt No.	Description	Adjustment Amount	Total Adjustment
2	To adjust depreciation expense related to contributions in aid of construction (Began)	0	
3	To adjust depreciation related to transportation and power operated equipment (Began)	0	
Amortization	S-16		$ 0
1		$ 0	
Taxes Other Than Income	S-17		$ (2,044)
1	To Annualize Payroll Taxes (Hanneken)	$ (2,039)	
2	To Adjust Payroll Tax Related to Incentive Compensation (Hanneken)	0	
3	To Remove Payroll Tax Related to Lobbyist (Hanneken)	0	
4	To Adjust Franchise Tax (Began)	0	
5	To Adjust PSC Assessment (Began)	0	
6	To Adjust Property Tax (Began)	(5)	
Current Income Tax	S-18		$ (28,568)
1	To adjust current income tax expense. (Cassidy)	$ (28,568)	
Deferred Income Tax Expense	S-19		$ 34,895
1	To adjust deferred income tax expense. (Cassidy)	$ 34,895	
ITC Amortization	S-20		$ 0
1		$ 0	
2		0	

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

Income Tax Calculation

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

CORPORATE

Missouri-American Water Company
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Corporate District Rate Base and Distribution

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

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Corporate District Rate Base and Distribution

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

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Corporate Plant In Service and Distribution

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

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Corporate Plant In Service and Distribution

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

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

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Corporate Plant In Service and Distribution

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

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Corporate Plant In Service and Distribution

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

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Corporate Plant In Service and Distribution

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

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Corporate Plant In Service and Distribution

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

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Corporate Plant In Service and Distribution

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

Accounting Schedule 4
Sponsor: Began

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Adjustments To Plant In Service

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

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Corporate Depreciation Reserve and Distribution

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

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Corporate Depreciation Reserve and Distribution

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

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Corporate Depreciation Reserve and Distribution

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

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Corporate Depreciation Reserve and Distribution

			Corporate Plant				Corporate Distribution				
Line	A/C No. (A)	Plant Title (B)	Balance 12/31/2006 (C)	Adjustments Amount (D)	Adjustments No. (E)	As Adjusted (C)+(D)+(F) (G)	Brunswick (C)	Jefferson City (C)	Joplin (C)	Mexico (C)	Parkville Water (C)
116	391.3	Other Office Equipment	8,937	0	R-101	8,937	49	292	561	122	102
117	392.11	Trans Equipment-Lt Duty Trucks	62,301	0	R-102	62,301	343	2,034	3,912	851	709
118	392.12	Trans Equipment-Hvy Duty Trucks		0	R-103	0	0	0	0	0	0
119	392.2	Trans Equipment-Autos	122,262	0	R-104	122,262	673	3,992	7,677	1,669	1,392
120	392.3	Trans Equipment Other		0	R-105	0	0	0	0	0	0
121	393	Stores Equipment		0	R-106	0	0	0	0	0	0
122	394	Tools, Shop & Garage Equipment	5,239	0	R-107	5,239	29	171	329	72	60
123	394	Tools, Shop & Garage Equip Other		0	R-108	0	0	0	0	0	0
124	395	Laboratory Equipment		0	R-109	0	0	0	0	0	0
125	395	Laboratory Equipment Other		0	R-110	0	0	0	0	0	0
126	396	Power Operated Equipment		0	R-111	0	0	0	0	0	0
127	397	Comm Equipment-Non-Tele	11,417	0	R-112	11,417	63	373	717	156	130
128	397.2	Comm Equipment-Tele	14,175	0	R-113	14,175	78	463	890	194	161
129	398	Miscellaneous	3,124	0	R-114	3,124	17	102	196	43	36
130	399	Other Tangible Property		0	R-115	0	0	0	0	0	0
131		Total General Plant	$ 3,237,354	$ (446,706)		$ 2,790,648	$ 15,362	$ 91,126	$ 175,229	$ 38,104	$ 31,764
132		Not Classified	$	$	R-116	$		$	$		$
133		**Total Plant In Service**	$ 3,579,013	$ (446,706)		$ 3,132,307	$ 17,243	$ 102,282	$ 196,683	$ 42,769	$ 35,653

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Corporate Depreciation Reserve and Distribution

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

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

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Corporate Depreciation Reserve and Distribution

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

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Corporate Depreciation Reserve and Distribution

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

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Adjustments To Reserve

Adjmt No.	Description		Corporate Adjustment Amount	Corporate Total Adjustment
A/C	390.3 S&I-Misc	R-95		$ 0
1			$	
2				
A/C	391 Office Furniture and Equipment	R-96		$ (446,706)
1	To RemoveTransition Cost - SSU		$	
2	To Remove Transition Cost - Alton CC		(459,798)	
3	To Adjust for Capitalized Cost		13,092	
4				
A/C	391.2 Computers & Peripheral Equipment	R-97		$ 0
1			$	
2				
A/C	391.25 Computer Software	R-98		$ 0
1			$	
2				
A/C	391.26 Computer Software Personal	R-99		$ 0
1			$	
2				
A/C	391.3 Data Handling Equipment	R-100		$ 0
1			$	
2				
A/C	391.3 Other Office Equipment	R-101		$ 0
1			$	
2				
A/C	392.11 Trans Equipment-Lt Duty Trucks	R-102		$ 0
1			$	
2				
A/C	392.12 Trans Equipment-Hvy Duty Trucks	R-103		$ 0
1			$	
2				
A/C	392.2 Trans Equipment-Autos	R-104		$ 0
1			$	
2				
A/C	392.3 Trans Equipment Other	R-105		$ 0
1			$	
2				
A/C	393 Stores Equipment	R-106		$ 0
1			$	

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Corporate Depreciation Expense and Distribution

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

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Corporate Depreciation Expense and Distribution

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

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Corporate Depreciation Expense and Distribution

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

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Corporate Depreciation Expense and Distribution

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

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Corporate Depreciation Expense and Distribution

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

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Corporate Depreciation Expense and Distribution

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

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Corporate Depreciation Expense and Distribution

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

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Corporate Depreciation Expense and Distribution

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

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Corporate Income Statement and Distribution

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

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Corporate Income Statement and Distribution

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

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Adjustments To Income Statement

Adjmt No.	Description	Adjustment Amount	Corporate Total Adjustment
Residential Revenue	S-1		$ 0
1	To Normalize and Annualize Revenues (Grissum)	$ 0	
2	To Remove Unbilled Revenues (Grissum)	0	
3	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Commercial Revenue	S-2		$ 0
1	To Normalize and Annualize Revenues (Grissum)	$ 0	
2	To Remove Unbilled Revenues (Grissum)	0	
3	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Industrial Revenue	S-3		$ 0
1	To Normalize and Annualize Revenues (Grissum)	$ 0	
2	To Remove Unbilled Revenues (Grissum)	0	
Private Fire	S-4		$ 0
1	To Remove Unbilled Revenues (Grissum)	0	
Public Fire	S-5	0	$ 0
1	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Public Authorities	S-6		$ 0
1	To Remove Unbilled Revenues (Grissum)	0	
2	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Sales For Resale	S-7		$ 0
1	To Normalize and Annualize Revenues (Grissum)	$ 0	
2	To Remove Unbilled Revenues (Grissum)	0	
3	To Remove ISRS and Property Tax Surcharges (Grissum)	0	
Other Revenue	S-8		$ 137,449
1	To Include Compensation for MAWC Services Provided by AWR (Cassidy)	137,449	
Source of Supply	S-9		$ 345
1	To Annualize Payroll (Hanneken)	$ 393	
2	To Normalize Overtime Pay (Hanneken)	(0)	

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Adjustments To Income Statement

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

Accounting Schedule 10
Sponsor: Grissum

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Adjustments To Income Statement

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

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Adjustments To Income Statement

Adjmt No.	Description	Corporate Adjustment Amount	Corporate Total Adjustment
2	To adjust depreciation expense related to contributions in aid of construction (Began)	0	
3	To adjust depreciation related to transportation and power operated equipment (Began)	0	
Amortization	S-16		$ 0
1		$ 0	
Taxes Other Than Income	S-17		$ (163,222)
1	To Annualize Payroll Taxes (Hanneken)	$ (74,632)	
2	To Adjust Payroll Tax Related to Incentive Compensation (Hanneken)	(5,101)	
3	To Remove Payroll Tax Related to Lobbyist (Hanneken)	(7,179)	
4	To Adjust Franchise Tax (Began)	(273,177)	
5	To Adjust PSC Assessment (Began)	196,867	
6	To Adjust Property Tax (Began)	0	
Current Income Tax	S-18		$ 0
1	To adjust current income tax expense. (Cassidy)	$ 0	
Deferred Income Tax Expense	S-19		$ 0
1	To adjust deferred income tax expense. (Cassidy)	$ 0	
ITC Amortization	S-20		$ 0
1		$ 0	
2		0	