

NET SALVAGE STATISTICS

MISSOURI-AMERICAN WATER COMPANY
ACCOUNTS 304.20 & 304.30 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1974	10,603	573 5	119 1	454- 4-
1975	937	0	0	0
1976	8,173	165 2	0	165- 2-
1977	6,502	611 9	1,873 29	1,262 19
1978	10,875	880 8	200 2	680- 6-
1979	17,953	936 5	467 3	469- 3-
1980	19,892	8,984 45	0	8,984- 45-
1981	2,298	19 1	0	19- 1-
1982	2,995	619 21	0	619- 21-
1983	6,215	1,058 17	0	1,058- 17-
1984	21,490	7,558 35	161 1	7,397- 34-
1985	10,377	1,100 11	23 0	1,077- 10-
1986	8,050	2,690 33	301 4	2,389- 30-
1987	11,424	10,987 96	631 6	10,356- 91-
1988	27,391	3,560 13	0	3,560- 13-
1989	22,365	16,291 73	0	16,291- 73-
1990	50,404	24,712 49	0	24,712- 49-
1991	75,895	12,606 17	0	12,606- 17-
1992	35,893	41,022 114	0	41,022-114-
1993	335,044	144,971 43	0	144,971- 43-
1994	199,102	25,494 13	0	25,494- 13-
1995	42,058	25,961 62	210 0	25,751- 61-
1996	56,923	51,328 90	0	51,328- 90-
1997	81,045	120,571 149	0	120,571-149-
1998	25,529	50,464 198	0	50,464-198-
1999	9,319	6,532 70	0	6,532- 70-
2000	839,686	152,189 18	0	152,189- 18-
2001	112,723	32,000 28	0	32,000- 28-
2002	4,753	1,247 26	0	1,247- 26-
2003	7,134	0	360 5	360 5
2004	73,589	0	0	0
2005	1,727	0	0	0
TOTAL	2,138,364	745,128 35	4,345 0	740,783- 35-

THREE-YEAR MOVING AVERAGES

74-76	6,571	246 4	40 1	206- 3-
75-77	5,204	259 5	624 12	365 7
76-78	8,516	552 6	691 8	139 2
77-79	11,777	809 7	847 7	38 0

MISSOURI-AMERICAN WATER COMPANY
ACCOUNTS 304.20 & 304.30 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
78-80	16,240	3,600 22	222 1	3,378- 21-
79-81	13,381	3,313 25	156 1	3,157- 24-
80-82	8,395	3,207 38	0	3,207- 38-
81-83	3,836	565 15	0	565- 15-
82-84	10,233	3,078 30	54 1	3,024- 30-
83-85	12,694	3,238 26	61 0	3,177- 25-
84-86	13,306	3,782 28	162 1	3,620- 27-
85-87	9,951	4,926 50	318 3	4,608- 46-
86-88	15,622	5,746 37	311 2	5,435- 35-
87-89	20,393	10,279 50	210 1	10,069- 49-
88-90	33,387	14,854 44	0	14,854- 44-
89-91	49,555	17,870 36	0	17,870- 36-
90-92	54,064	26,113 48	0	26,113- 48-
91-93	148,944	66,199 44	0	66,199- 44-
92-94	190,013	70,496 37	0	70,496- 37-
93-95	192,068	65,475 34	70 0	65,405- 34-
94-96	99,361	34,261 34	70 0	34,191- 34-
95-97	60,009	65,953 110	70 0	65,883-110-
96-98	54,499	74,121 136	0	74,121-136-
97-99	38,631	59,189 153	0	59,189-153-
98-00	291,511	69,729 24	0	69,729- 24-
99-01	320,576	63,574 20	0	63,574- 20-
00-02	319,054	61,812 19	0	61,812- 19-
01-03	41,537	11,082 27	120 0	10,962- 26-
02-04	28,492	416 1	120 0	296- 1-
03-05	27,483	0	120 0	120 0

FIVE-YEAR AVERAGE

01-05	39,985	6,649 17	72 0	6,577- 16-
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MISSOURI-AMERICAN WATER COMPANY

ACCOUNTS 304.4, 304.6, 304.7 & 304.8 STRUCTURES - GENERAL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1974	12,160	893 7	96 1	797- 7-
1975	1,102	46 4	0	46- 4-
1976	1,730	236 14	0	236- 14-
1977	4,500	548 12	1,500 33	952 21
1978	404,883	26,100 6	262,600 65	236,500 58
1979	250	0	188 75	188 75
1980	3,119	434 14	23 1	411- 13-
1981	23,335	3,543 15	0	3,543- 15-
1982	5,025	119 2	2 0	117- 2-
1983	1,018,298	55,889 5	927,977 91	872,088 86
1984				
1985				
1986				
1987	2,827	0	0	0
1988	21,238	3,115 15	0	3,115- 15-
1989	7,432	2,000 27	0	2,000- 27-
1990	32,754	0	0	0
1991	19,211	250 1	0	250- 1-
1992	8,319	5,120 62	0	5,120- 62-
1993	25,272	0	0	0
1994	44,971	7,608 17	500 1	7,108- 16-
1995	58,566	3,250 6	500 1	2,750- 5-
1996	13,279	1,000 8	0	1,000- 8-
1997	1,100	223 20	0	223- 20-
1998	14,023	180 1	6 0	174- 1-
1999	6,817	0	0	0
2000	43,459	2,853 7	0	2,853- 7-
2001	65,159	12,489 19	0	12,489- 19-
2002	28,484	28,648 101	0	28,648-101-
2003	127,854	2,186 2	0	2,186- 2-
2004	4,000	0	0	0
2005				
TOTAL	1,999,167	156,730 8	1,193,392 60	1,036,662 52

THREE-YEAR MOVING AVERAGES

74-76	4,997	392 8	32 1	360- 7-
75-77	2,444	277 11	500 20	223 9
76-78	137,038	8,961 7	88,033 64	79,072 58
77-79	136,544	8,883 7	88,096 65	79,213 58

MISSOURI-AMERICAN WATER COMPANY

ACCOUNTS 304.4, 304.6, 304.7 & 304.8 STRUCTURES - GENERAL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
78-80	136,084	8,845 6	87,604 64	78,759 58
79-81	8,901	1,326 15	70 1	1,256- 14-
80-82	10,493	1,366 13	8 0	1,358- 13-
81-83	348,886	19,850 6	309,326 89	289,476 83
82-84	341,108	18,669 5	309,326 91	290,657 85
83-85	339,433	18,630 5	309,326 91	290,696 86
84-86				
85-87	942	0	0	0
86-88	8,022	1,038 13	0	1,038- 13-
87-89	10,499	1,705 16	0	1,705- 16-
88-90	20,475	1,705 8	0	1,705- 8-
89-91	19,799	750 4	0	750- 4-
90-92	20,095	1,790 9	0	1,790- 9-
91-93	17,601	1,790 10	0	1,790- 10-
92-94	26,187	4,243 16	167 1	4,076- 16-
93-95	42,936	3,619 8	333 1	3,286- 8-
94-96	38,939	3,953 10	333 1	3,620- 9-
95-97	24,315	1,491 6	167 1	1,324- 5-
96-98	9,467	468 5	2 0	466- 5-
97-99	7,313	134 2	2 0	132- 2-
98-00	21,433	1,011 5	2 0	1,009- 5-
99-01	38,478	5,114 13	0	5,114- 13-
00-02	45,701	14,663 32	0	14,663- 32-
01-03	73,832	14,441 20	0	14,441- 20-
02-04	53,446	10,278 19	0	10,278- 19-
03-05	43,951	729 2	0	729- 2-

FIVE-YEAR AVERAGE

01-05	45,099	8,665 19	0	8,665- 19-
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MISSOURI-AMERICAN WATER COMPANY
ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1989	2,016	1,991 99	0	1,991- 99-
1990	12,888	5,417 42	0	5,417- 42-
1991	553	0	0	0
1992				
1993	3,240	0	0	0
1994	100	0	0	0
1995	752	0	0	0
1996	21,193	0	0	0
1997				
1998	6,326	933 15	0	933- 15-
1999				
2000				
2001				
2002				
2003				
2004				
2005				
TOTAL	47,068	8,341 18	0	8,341- 18-

THREE-YEAR MOVING AVERAGES

89-91	5,152	2,469 48	0	2,469- 48-
90-92	4,480	1,806 40	0	1,806- 40-
91-93	1,264	0	0	0
92-94	1,113	0	0	0
93-95	1,364	0	0	0
94-96	7,348	0	0	0
95-97	7,315	0	0	0
96-98	9,173	311 3	0	311- 3-
97-99	2,109	311 15	0	311- 15-
98-00	2,109	311 15	0	311- 15-
99-01				
00-02				
01-03				
02-04				
03-05				

FIVE-YEAR AVERAGE

01-05

MISSOURI-AMERICAN WATER COMPANY

ACCOUNT 307 WELLS AND SPRINGS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1991	1,044	0	0	0
1992	103	200 194	0	200-194-
1993				
1994				
1995				
1996				
1997				
1998				
1999				
2000				
2001	20,939	0	0	0
2002	42,031	1,085 3	0	1,085- 3-
2003	25,000	0	0	0
2004	1,545	0	0	0
2005				
TOTAL	90,662	1,285 1	0	1,285- 1-

THREE-YEAR MOVING AVERAGES

91-93	382	67 18	0	67- 18-
92-94	34	67 197	0	67-197-
93-95				
94-96				
95-97				
96-98				
97-99				
98-00				
99-01	6,980	0	0	0
00-02	20,990	362 2	0	362- 2-
01-03	29,323	362 1	0	362- 1-
02-04	22,858	362 2	0	362- 2-
03-05	8,848	0	0	0

FIVE-YEAR AVERAGE

01-05	17,903	217 1	0	217- 1-
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MISSOURI-AMERICAN WATER COMPANY

ACCOUNT 309 SUPPLY MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1974	2,756	8,604 312	0	8,604-312-
1975				
1976				
1977	2,020	272 13	0	272- 13-
1978				
1979				
1980	900	0	0	0
1981				
1982	80	0	0	0
1983	3,945	267 7	0	267- 7-
1984	33,352	8,124 24	0	8,124- 24-
1985				
1986	860	804 93	0	804- 93-
1987	10,907	3,432 31	0	3,432- 31-
1988	7,400	2,625 35	0	2,625- 35-
1989				
1990				
1991				
1992	1,000	513 51	0	513- 51-
1993	258,414	63,198 24	0	63,198- 24-
1994	4,044	251 6	0	251- 6-
1995	32,596	6,985 21	0	6,985- 21-
1996				
1997				
1998	2,611	470 18	0	470- 18-
1999	271	452 167	0	452-167-
2000	9,660	594 6	0	594- 6-
2001	2,926	0	0	0
2002				
2003				
2004	16,670	0	0	0
2005				
TOTAL	390,412	96,591 25	0	96,591- 25-

THREE-YEAR MOVING AVERAGES

74-76	919	2,868 312	0	2,868-312-
75-77	673	91 14	0	91- 14-
76-78	673	91 14	0	91- 14-
77-79	673	91 14	0	91- 14-

MISSOURI-AMERICAN WATER COMPANY

ACCOUNT 309 SUPPLY MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
78-80	300		0	0		0	
79-81	300		0	0		0	
80-82	327		0	0		0	
81-83	1,342	89	7	0		89-	7-
82-84	12,459	2,797	22	0		2,797-	22-
83-85	12,432	2,797	22	0		2,797-	22-
84-86	11,404	2,976	26	0		2,976-	26-
85-87	3,922	1,412	36	0		1,412-	36-
86-88	6,389	2,287	36	0		2,287-	36-
87-89	6,102	2,019	33	0		2,019-	33-
88-90	2,467	875	35	0		875-	35-
89-91							
90-92	333	171	51	0		171-	51-
91-93	86,471	21,237	25	0		21,237-	25-
92-94	87,819	21,321	24	0		21,321-	24-
93-95	98,352	23,478	24	0		23,478-	24-
94-96	12,213	2,412	20	0		2,412-	20-
95-97	10,865	2,328	21	0		2,328-	21-
96-98	870	157	18	0		157-	18-
97-99	961	307	32	0		307-	32-
98-00	4,181	505	12	0		505-	12-
99-01	4,286	349	8	0		349-	8-
00-02	4,195	198	5	0		198-	5-
01-03	975		0	0			0
02-04	5,557		0	0			0
03-05	5,557		0	0			0
FIVE-YEAR AVERAGE							
01-05	3,919		0	0			0

MISSOURI-AMERICAN WATER COMPANY

ACCOUNT 311 ELECTRIC PUMPING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1974	66,724	4,336 6	421 1	3,915- 6-
1975	11,504	2,970 26	684 6	2,286- 20-
1976	140,150	21,285 15	217 0	21,068- 15-
1977	22,432	2,594 12	103 0	2,491- 11-
1978	39,996	12,499 31	996 2	11,503- 29-
1979	274,672	9,715 4	2,338 1	7,377- 3-
1980	14,912	2,274 15	0	2,274- 15-
1981	132,030	13,142 10	10,216 8	2,926- 2-
1982	148,510	14,689 10	6,150 4	8,539- 6-
1983	76,546	11,193 15	100 0	11,093- 14-
1984	225,626	24,369 11	24,774 11	405 0
1985	248,390	24,934 10	921 0	24,013- 10-
1986	517,609	56,710 11	7,442 1	49,268- 10-
1987	190,372	23,900 13	9,871 5	14,029- 7-
1988	282,411	42,880 15	1,273 0	41,607- 15-
1989	316,927	22,837 7	0	22,837- 7-
1990	392,591	38,456 10	0	38,456- 10-
1991	685,659	107,072 16	0	107,072- 16-
1992	239,023	48,792 20	16,200 7	32,592- 14-
1993	1,076,932	110,681 10	250 0	110,431- 10-
1994	294,816	78,606 27	203,903 69	125,297 43
1995	262,547	98,133 37	29 0	98,104- 37-
1996	185,029	41,585 22	0	41,585- 22-
1997	139,311	31,027 22	0	31,027- 22-
1998	438,927	83,959 19	0	83,959- 19-
1999	226,264	41,236 18	1,082 0	40,154- 18-
2000	1,368,195	2,488 0	0	2,488- 0
2001	156,150	29,469 19	0	29,469- 19-
2002	4,599	0	0	0
2003	64,751	20,324 31	723 1	19,601- 30-
2004	193,740	0	0	0
2005	29,867	0	0	0
TOTAL	8,467,212	1,022,155 12	287,693 3	734,462- 9-

THREE-YEAR MOVING AVERAGES

74-76	72,793	9,530 13	441 1	9,089- 12-
75-77	58,028	8,950 15	335 1	8,615- 15-
76-78	67,526	12,126 18	439 1	11,687- 17-
77-79	112,367	8,269 7	1,146 1	7,123- 6-

MISSOURI-AMERICAN WATER COMPANY
ACCOUNT 311 ELECTRIC PUMPING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
78-80	109,860	8,162	7	1,111	1	7,051-	6-
79-81	140,538	8,377	6	4,185	3	4,192-	3-
80-82	98,484	10,035	10	5,455	6	4,580-	5-
81-83	119,029	13,008	11	5,489	5	7,519-	6-
82-84	150,227	16,750	11	10,342	7	6,408-	4-
83-85	183,520	20,165	11	8,599	5	11,566-	6-
84-86	330,542	35,338	11	11,046	3	24,292-	7-
85-87	318,790	35,181	11	6,078	2	29,103-	9-
86-88	330,131	41,163	12	6,195	2	34,968-	11-
87-89	263,237	29,872	11	3,715	1	26,157-	10-
88-90	330,643	34,725	11	424	0	34,301-	10-
89-91	465,059	56,122	12		0	56,122-	12-
90-92	439,091	64,774	15	5,400	1	59,374-	14-
91-93	667,204	88,848	13	5,483	1	83,365-	12-
92-94	536,923	79,360	15	73,451	14	5,909-	1-
93-95	544,765	95,807	18	68,061	12	27,746-	5-
94-96	247,464	72,775	29	67,977	27	4,798-	2-
95-97	195,629	56,915	29	10	0	56,905-	29-
96-98	254,422	52,190	21		0	52,190-	21-
97-99	268,167	52,074	19	361	0	51,713-	19-
98-00	677,795	42,561	6	361	0	42,200-	6-
99-01	583,536	24,398	4	361	0	24,037-	4-
00-02	509,648	10,652	2		0	10,652-	2-
01-03	75,167	16,598	22	241	0	16,357-	22-
02-04	87,697	6,775	8	241	0	6,534-	7-
03-05	96,119	6,775	7	241	0	6,534-	7-

FIVE-YEAR AVERAGE

01-05	89,821	9,959	11	145	0	9,814-	11-
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MISSOURI-AMERICAN WATER COMPANY
ACCOUNT 320 WATER TREATMENT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1974	18,073	5,853 32	523 3	5,330- 29-
1975	56,281	1,193 2	0	1,193- 2-
1976	19,376	1,310 7	105 1	1,205- 6-
1977	19,055	1,416 7	438 2	978- 5-
1978	41,887	6,556 16	0	6,556- 16-
1979	32,180	6,200 19	0	6,200- 19-
1980	66,222	7,635 12	0	7,635- 12-
1981	32,072	4,926 15	0	4,926- 15-
1982	19,553	6,872 35	0	6,872- 35-
1983	77,999	6,906 9	375 0	6,531- 8-
1984	66,059	10,099 15	11,921 18	1,822 3
1985	73,929	39,245 53	502 1	38,743- 52-
1986	110,994	20,572 19	250 0	20,322- 18-
1987	49,592	10,230 21	1 0	10,229- 21-
1988	114,392	9,080 8	0	9,080- 8-
1989	31,543	6,923 22	268 1	6,655- 21-
1990	83,728	30,492 36	0	30,492- 36-
1991	172,694	25,193 15	0	25,193- 15-
1992	217,071	18,961 9	0	18,961- 9-
1993	1,043,307	326,484 31	0	326,484- 31-
1994	250,931	37,073 15	0	37,073- 15-
1995	162,945	165,390 102	398 0	164,992-101-
1996	220,821	175,667 80	0	175,667- 80-
1997	212,526	316,918 149	0	316,918-149-
1998	68,819	31,742 46	0	31,742- 46-
1999	11,493	17,977 156	0	17,977-156-
2000	598,442	0	0	0
2001	27,353	38,178 140	0	38,178-140-
2002	29,232	79,169 271	0	79,169-271-
2003	250,204	39,973 16	0	39,973- 16-
2004	592,827	15,403- 3-	0	15,403 3
2005	115,652	0	0	0
TOTAL	4,887,252	1,432,830 29	14,781 0	1,418,049- 29-

THREE-YEAR MOVING AVERAGES

74-76	31,243	2,785 9	209 1	2,576- 8-
75-77	31,571	1,306 4	181 1	1,125- 4-
76-78	26,773	3,094 12	181 1	2,913- 11-
77-79	31,041	4,724 15	146 0	4,578- 15-

MISSOURI-AMERICAN WATER COMPANY

ACCOUNT 320 WATER TREATMENT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
78-80	46,763	6,797 15	0	6,797- 15-
79-81	43,492	6,254 14	0	6,254- 14-
80-82	39,282	6,478 16	0	6,478- 16-
81-83	43,208	6,234 14	125 0	6,109- 14-
82-84	54,537	7,959 15	4,099 8	3,860- 7-
83-85	72,662	18,750 26	4,266 6	14,484- 20-
84-86	83,661	23,305 28	4,224 5	19,081- 23-
85-87	78,172	23,349 30	251 0	23,098- 30-
86-88	91,659	13,294 15	84 0	13,210- 14-
87-89	65,175	8,745 13	90 0	8,655- 13-
88-90	76,554	15,499 20	89 0	15,410- 20-
89-91	95,988	20,869 22	89 0	20,780- 22-
90-92	157,831	24,882 16	0	24,882- 16-
91-93	477,691	123,546 26	0	123,546- 26-
92-94	503,770	127,506 25	0	127,506- 25-
93-95	485,728	176,315 36	133 0	176,182- 36-
94-96	211,566	126,043 60	133 0	125,910- 60-
95-97	198,764	219,325 110	133 0	219,192-110-
96-98	167,389	174,776 104	0	174,776-104-
97-99	97,613	122,212 125	0	122,212-125-
98-00	226,251	16,573 7	0	16,573- 7-
99-01	212,429	18,718 9	0	18,718- 9-
00-02	218,342	39,116 18	0	39,116- 18-
01-03	102,263	52,440 51	0	52,440- 51-
02-04	290,754	34,580 12	0	34,580- 12-
03-05	319,561	8,190 3	0	8,190- 3-
FIVE-YEAR AVERAGE				
01-05	203,053	28,383 14	0	28,383- 14-

MISSOURI-AMERICAN WATER COMPANY

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1974	3,219	0	0	0
1975	34,312	650 2	0	650- 2-
1976	1,341	0	0	0
1977	46,872	2,905 6	0	2,905- 6-
1978	21,700	1,187 5	0	1,187- 5-
1979	221,759	38,440 17	3,000 1	35,440- 16-
1980	96,319	37,405 39	1,556 2	35,849- 37-
1981	41,687	40 0	0	40- 0
1982	50	0	0	0
1983	32,390	201 1	0	201- 1-
1984				
1985				
1986				
1987	39,732	6,310 16	0	6,310- 16-
1988	5,100	0	0	0
1989	18,111	3,514 19	0	3,514- 19-
1990	50,774	152,910 301	1,339 3	151,571-299-
1991	387,103	556,164 144	0	556,164-144-
1992	13,484	9,358 69	0	9,358- 69-
1993	3,791	0	0	0
1994	2,524	30 1	0	30- 1-
1995	83,105	74,478 90	0	74,478- 90-
1996	2,837	147 5	0	147- 5-
1997	885	1,950 220	0	1,950-220-
1998	194,360	419,180 216	0	419,180-216-
1999	91,630	122,160 133	0	122,160-133-
2000	11,560	0	0	0
2001	30,448	0	0	0
2002	1,115	0	0	0
2003	10,202	46,000 451	0	46,000-451-
2004			30,371	30,371
2005				
TOTAL	1,446,410	1,473,029 102	36,266 3	1,436,763- 99-

THREE-YEAR MOVING AVERAGES

74-76	12,957	217 2	0	217- 2-
75-77	27,508	1,185 4	0	1,185- 4-
76-78	23,304	1,364 6	0	1,364- 6-
77-79	96,777	14,177 15	1,000 1	13,177- 14-

MISSOURI-AMERICAN WATER COMPANY
ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
78-80	113,259	25,677 23	1,519 1	24,158- 21-
79-81	119,922	25,295 21	1,519 1	23,776- 20-
80-82	46,019	12,482 27	519 1	11,963- 26-
81-83	24,709	80 0	0	80- 0
82-84	10,813	67 1	0	67- 1-
83-85	10,797	67 1	0	67- 1-
84-86				
85-87	13,244	2,103 16	0	2,103- 16-
86-88	14,944	2,103 14	0	2,103- 14-
87-89	20,981	3,274 16	0	3,274- 16-
88-90	24,661	52,141 211	446 2	51,695-210-
89-91	151,996	237,529 156	446 0	237,083-156-
90-92	150,454	239,477 159	446 0	239,031-159-
91-93	134,792	188,507 140	0	188,507-140-
92-94	6,600	3,129 47	0	3,129- 47-
93-95	29,807	24,836 83	0	24,836- 83-
94-96	29,489	24,885 84	0	24,885- 84-
95-97	28,942	25,525 88	0	25,525- 88-
96-98	66,028	140,426 213	0	140,426-213-
97-99	95,625	181,097 189	0	181,097-189-
98-00	99,184	180,447 182	0	180,447-182-
99-01	44,546	40,720 91	0	40,720- 91-
00-02	14,374	0	0	0
01-03	13,922	15,333 110	0	15,333-110-
02-04	3,772	15,333 406	10,124 268	5,209-138-
03-05	3,401	15,333 451	10,124 298	5,209-153-
FIVE-YEAR AVERAGE				
01-05	8,353	9,200 110	6,074 73	3,126- 37-

MISSOURI-AMERICAN WATER COMPANY

ACCOUNT 331 MAINS - TRANSMISSION AND DISTRIBUTION

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1974	56,556	16,980 30	3,409 6	13,571- 24-
1975	39,930	20,063 50	3,213 8	16,850- 42-
1976	37,968	15,960 42	2,218 6	13,742- 36-
1977	40,815	25,200 62	3,220 8	21,980- 54-
1978	89,098	19,967 22	2,429 3	17,538- 20-
1979	121,708	37,588 31	2,761 2	34,827- 29-
1980	88,338	63,046 71	10,985 12	52,061- 59-
1981	229,655	62,924 27	4,244 2	58,680- 26-
1982	114,613	49,020 43	5,052 4	43,968- 38-
1983	297,327	76,705 26	2,715 1	73,990- 25-
1984	123,212	66,618 54	3,308 3	63,310- 51-
1985	337,250	97,814 29	6,079 2	91,735- 27-
1986	156,938	81,591 52	2,660 2	78,931- 50-
1987	329,690	164,284 50	3,427 1	160,857- 49-
1988	418,887	152,959 37	7,293 2	145,666- 35-
1989	480,746	179,075 37	19,166 4	159,909- 33-
1990	372,647	155,997 42	2,503 1	153,494- 41-
1991	598,747	198,583 33	2,778 0	195,805- 33-
1992	398,614	228,613 57	9,265 2	219,348- 55-
1993	909,929	362,412 40	6,844 1	355,568- 39-
1994	522,281	378,525 72	36,042 7	342,483- 66-
1995	436,187	384,195 88	4,862 1	379,333- 87-
1996	691,879	427,704 62	8,960 1	418,744- 61-
1997	496,435	330,656 67	4,943 1	325,713- 66-
1998	1,386,437	664,022 48	24,186 2	639,836- 46-
1999	1,486,634	463,688 31	299,986 20	163,702- 11-
2000	126,009	25,724 20	1,669 1	24,055- 19-
2001	2,795,226	828,808 30	7,226 0	821,582- 29-
2002	1,819,510	1,064,198 58	0	1,064,198- 58-
2003	1,272,575	577,209 45	1,475- 0	578,684- 45-
2004	1,479,188	8,449 1	0	8,449- 1-
2005	1,865,307	0	0	0
TOTAL	19,620,336	7,228,577 37	489,968 2	6,738,609- 34-

THREE-YEAR MOVING AVERAGES

74-76	44,818	17,668 39	2,947 7	14,721- 33-
75-77	39,571	20,408 52	2,884 7	17,524- 44-
76-78	55,960	20,376 36	2,622 5	17,754- 32-
77-79	83,874	27,585 33	2,803 3	24,782- 30-

MISSOURI-AMERICAN WATER COMPANY

ACCOUNT 331 MAINS - TRANSMISSION AND DISTRIBUTION

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
78-80	99,715	40,200 40	5,392 5	34,808- 35-
79-81	146,567	54,519 37	5,996 4	48,523- 33-
80-82	144,202	58,330 40	6,760 5	51,570- 36-
81-83	213,865	62,883 29	4,004 2	58,879- 28-
82-84	178,384	64,114 36	3,692 2	60,422- 34-
83-85	252,596	80,379 32	4,034 2	76,345- 30-
84-86	205,800	82,008 40	4,016 2	77,992- 38-
85-87	274,626	114,563 42	4,055 1	110,508- 40-
86-88	301,838	132,945 44	4,460 1	128,485- 43-
87-89	409,774	165,439 40	9,962 2	155,477- 38-
88-90	424,093	162,677 38	9,654 2	153,023- 36-
89-91	484,047	177,885 37	8,149 2	169,736- 35-
90-92	456,669	194,397 43	4,849 1	189,548- 42-
91-93	635,763	263,203 41	6,296 1	256,907- 40-
92-94	610,274	323,183 53	17,383 3	305,800- 50-
93-95	622,799	375,044 60	15,916 3	359,128- 58-
94-96	550,116	396,808 72	16,621 3	380,187- 69-
95-97	541,501	380,852 70	6,255 1	374,597- 69-
96-98	858,250	474,127 55	12,696 1	461,431- 54-
97-99	1,123,169	486,122 43	109,705 10	376,417- 34-
98-00	999,693	384,478 38	108,614 11	275,864- 28-
99-01	1,469,290	439,407 30	102,960 7	336,447- 23-
00-02	1,580,248	639,577 40	2,965 0	636,612- 40-
01-03	1,962,437	823,405 42	1,917 0	821,488- 42-
02-04	1,523,757	549,952 36	492- 0	550,444- 36-
03-05	1,539,023	195,219 13	492- 0	195,711- 13-
FIVE-YEAR AVERAGE				
01-05	1,846,361	495,733 27	1,150 0	494,583- 27-

MISSOURI-AMERICAN WATER COMPANY

ACCOUNT 333 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1974	264	169 64	37 14	132- 50-
1975				
1976	688	517 75	76 11	441- 64-
1977				
1978				
1979				
1980	204	20 10	0	20- 10-
1981				
1982				
1983	2,533	101 4	0	101- 4-
1984				
1985				
1986				
1987	6,818	6,290 92	0	6,290- 92-
1988	10,561	5,622 53	381 4	5,241- 50-
1989	10,990	12,364 113	0	12,364-113-
1990	18,943	5,212 28	0	5,212- 28-
1991	28,454	12,046 42	0	12,046- 42-
1992	23,403	5,432 23	0	5,432- 23-
1993	37,907	8,602 23	750 2	7,852- 21-
1994	22,559	9,029 40	0	9,029- 40-
1995	21,475	7,932 37	1,700 8	6,232- 29-
1996	43,363	32,845 76	3,459 8	29,386- 68-
1997	29,525	47,521 161	0	47,521-161-
1998	30,752	30,926 101	0	30,926-101-
1999	8,556	80,642 943	3,345 39	77,297-903-
2000	18,985	127,129 670	9,507 50	117,622-620-
2001	61,575	120,680 196	3,812 6	116,868-190-
2002	4,796	150,711	795 17	149,916-
2003	16,350	175,161	1,500 9	173,661-
2004	40,944	8,171 20	9,022 22	851 2
2005	4,327	0	3,322 77	3,322 77
TOTAL	443,972	847,122 191	37,706 8	809,416-182-

THREE-YEAR MOVING AVERAGES

74-76	317	229 72	38 12	191- 60-
75-77	229	172 75	25 11	147- 64-
76-78	229	172 75	25 11	147- 64-
77-79				

MISSOURI-AMERICAN WATER COMPANY

ACCOUNT 333 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
78-80	68	7 10	0	7- 10-
79-81	68	7 10	0	7- 10-
80-82	68	7 10	0	7- 10-
81-83	844	34 4	0	34- 4-
82-84	844	34 4	0	34- 4-
83-85	844	34 4	0	34- 4-
84-86				
85-87	2,273	2,097 92	0	2,097- 92-
86-88	5,793	3,971 69	127 2	3,844- 66-
87-89	9,456	8,092 86	127 1	7,965- 84-
88-90	13,498	7,733 57	127 1	7,606- 56-
89-91	19,462	9,874 51	0	9,874- 51-
90-92	23,600	7,563 32	0	7,563- 32-
91-93	29,921	8,693 29	250 1	8,443- 28-
92-94	27,956	7,688 28	250 1	7,438- 27-
93-95	27,314	8,521 31	817 3	7,704- 28-
94-96	29,132	16,602 57	1,720 6	14,882- 51-
95-97	31,454	29,432 94	1,720 5	27,712- 88-
96-98	34,547	37,097 107	1,153 3	35,944-104-
97-99	22,944	53,029 231	1,115 5	51,914-226-
98-00	19,431	79,565 409	4,284 22	75,281-387-
99-01	29,705	109,484 369	5,555 19	103,929-350-
00-02	28,452	132,840 467	4,705 17	128,135-450-
01-03	27,573	148,851 540	2,036 7	146,815-532-
02-04	20,697	111,348 538	3,772 18	107,576-520-
03-05	20,540	61,110 298	4,615 22	56,495-275-
FIVE-YEAR AVERAGE				
01-05	25,598	90,945 355	3,690 14	87,255-341-

MISSOURI-AMERICAN WATER COMPANY
ACCOUNT 334 METERS AND METER INSTALLATIONS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1974	29,055	1,206 4	13,096 45	11,890 41
1975	30,543	1,534 5	11,190 37	9,656 32
1976	34,298	1,452 4	1,306 4	146- 0
1977	27,843	2,230 8	9,255 33	7,025 25
1978	51,453	3,761 7	15,354 30	11,593 23
1979	45,951	5,987 13	21,012 46	15,025 33
1980	47,161	4,168 9	17,122 36	12,954 27
1981	30,480	4,300 14	12,140 40	7,840 26
1982	33,104	4,493 14	9,455 29	4,962 15
1983	24,065	4,442 18	7,393 31	2,951 12
1984	21,174	4,215 20	125 1	4,090- 19-
1985	19,809	2,184 11	4,663 24	2,479 13
1986	23,325	2,383 10	4,797 21	2,414 10
1987	176,508	11,370 6	16,563 9	5,193 3
1988	156,233	11,002 7	13,043 8	2,041 1
1989	170,981	12,727 7	15,522 9	2,795 2
1990	179,941	15,806 9	29,359 16	13,553 8
1991	215,854	22,009 10	23,973 11	1,964 1
1992	218,302	18,369 8	34,965 16	16,596 8
1993	345,768	12,344 4	33,732 10	21,388 6
1994	240,277	20,950 9	19,178 8	1,772- 1-
1995	295,466	20,202 7	33,742 11	13,540 5
1996	383,320	33,563 9	33,052 9	511- 0
1997	415,177	27,075 7	30,026 7	2,951 1
1998	347,568	27,613 8	28,412 8	799 0
1999	221,045	13,404 6	23,123 10	9,719 4
2000	73,018	1- 0	0	1 0
2001	52,634	4,061 8	20,233 38	16,172 31
2002	765,044	536 0	24,951 3	24,415 3
2003	1,033,741	371 0	9,336 1	8,965 1
2004	689,607	0	22,079 3	22,079 3
2005	217,728	0	21,286 10	21,286 10
TOTAL	6,616,473	293,756 4	559,483 8	265,727 4

THREE-YEAR MOVING AVERAGES

74-76	31,298	1,397 4	8,531 27	7,134 23
75-77	30,895	1,739 6	7,250 23	5,511 18
76-78	37,865	2,481 7	8,638 23	6,157 16
77-79	41,749	3,992 10	15,207 36	11,215 27

MISSOURI-AMERICAN WATER COMPANY
ACCOUNT 334 METERS AND METER INSTALLATIONS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
78-80	48,188	4,638	10	17,830	37	13,192	27
79-81	41,197	4,818	12	16,758	41	11,940	29
80-82	36,915	4,320	12	12,906	35	8,586	23
81-83	29,216	4,412	15	9,663	33	5,251	18
82-84	26,114	4,383	17	5,658	22	1,275	5
83-85	21,682	3,614	17	4,060	19	446	2
84-86	21,436	2,928	14	3,195	15	267	1
85-87	73,214	5,313	7	8,674	12	3,361	5
86-88	118,688	8,252	7	11,468	10	3,216	3
87-89	167,907	11,700	7	15,043	9	3,343	2
88-90	169,051	13,179	8	19,308	11	6,129	4
89-91	188,925	16,847	9	22,951	12	6,104	3
90-92	204,699	18,728	9	29,432	14	10,704	5
91-93	259,975	17,574	7	30,890	12	13,316	5
92-94	268,116	17,221	6	29,291	11	12,070	5
93-95	293,837	17,832	6	28,884	10	11,052	4
94-96	306,354	24,905	8	28,657	9	3,752	1
95-97	364,654	26,947	7	32,273	9	5,326	1
96-98	382,022	29,417	8	30,497	8	1,080	0
97-99	327,930	22,697	7	27,187	8	4,490	1
98-00	213,877	13,672	6	17,178	8	3,506	2
99-01	115,566	5,821	5	14,452	13	8,631	7
00-02	296,899	1,532	1	15,061	5	13,529	5
01-03	617,140	1,656	0	18,173	3	16,517	3
02-04	829,464	302	0	18,788	2	18,486	2
03-05	647,025	124	0	17,567	3	17,443	3

FIVE-YEAR AVERAGE

01-05	551,751	993	0	19,577	4	18,584	3
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MISSOURI-AMERICAN WATER COMPANY

ACCOUNT 335 FIRE HYDRANTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1974	34,923	13,390 38	10,537 30	2,853- 8-
1975	27,286	15,952 58	9,205 34	6,747- 25-
1976	18,047	9,690 54	5,881 33	3,809- 21-
1977	30,195	18,939 63	11,516 38	7,423- 25-
1978	29,980	15,697 52	6,864 23	8,833- 29-
1979	22,142	13,705 62	5,327 24	8,378- 38-
1980	27,564	17,785 65	9,489 34	8,296- 30-
1981	50,878	25,618 50	16,262 32	9,356- 18-
1982	31,808	27,752 87	8,343 26	19,409- 61-
1983	50,237	27,807 55	8,944 18	18,863- 38-
1984	56,839	24,500 43	13,847 24	10,653- 19-
1985	47,528	44,542 94	10,614 22	33,928- 71-
1986	41,091	28,826 70	10,173 25	18,653- 45-
1987	76,991	74,723 97	17,523 23	57,200- 74-
1988	93,984	60,869 65	16,236 17	44,633- 47-
1989	96,775	53,495 55	22,778 24	30,717- 32-
1990	67,619	65,264 97	16,619 25	48,645- 72-
1991	126,720	67,165 53	18,068 14	49,097- 39-
1992	50,826	55,972 110	10,097 20	45,875- 90-
1993	117,535	96,526 82	14,989 13	81,537- 69-
1994	71,742	69,593 97	13,693 19	55,900- 78-
1995	96,860	92,356 95	18,265 19	74,091- 76-
1996	96,927	89,680 93	17,393 18	72,287- 75-
1997	137,821	62,984 46	19,017 14	43,967- 32-
1998	195,548	95,185 49	25,575 13	69,610- 36-
1999	230,021	72,094 31	16,542 7	55,552- 24-
2000	15,128	7,566 50	10,659 70	3,093 20
2001	470,084	119,173 25	10,480 2	108,693- 23-
2002	521,830	72,865 14	4,041 1	68,824- 13-
2003	472,321	55,134 12	41 0	55,093- 12-
2004	372,438	12,456 3	0	12,456- 3-
2005	347,581	0	0	0
TOTAL	4,127,269	1,507,303 37	379,018 9	1,128,285- 27-

THREE-YEAR MOVING AVERAGES

74-76	26,752	13,011 49	8,541 32	4,470- 17-
75-77	25,176	14,861 59	8,867 35	5,994- 24-
76-78	26,074	14,775 57	8,087 31	6,688- 26-
77-79	27,439	16,113 59	7,902 29	8,211- 30-

MISSOURI-AMERICAN WATER COMPANY

ACCOUNT 335 FIRE HYDRANTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
78-80	26,562	15,729 59	7,227 27	8,502- 32-
79-81	33,528	19,036 57	10,359 31	8,677- 26-
80-82	36,750	23,718 65	11,365 31	12,353- 34-
81-83	44,308	27,059 61	11,183 25	15,876- 36-
82-84	46,295	26,686 58	10,378 22	16,308- 35-
83-85	51,535	32,283 63	11,135 22	21,148- 41-
84-86	48,486	32,623 67	11,544 24	21,079- 43-
85-87	55,203	49,363 89	12,770 23	36,593- 66-
86-88	70,689	54,806 78	14,644 21	40,162- 57-
87-89	89,250	63,029 71	18,846 21	44,183- 50-
88-90	86,126	59,876 70	18,545 22	41,331- 48-
89-91	97,038	61,974 64	19,155 20	42,819- 44-
90-92	81,722	62,800 77	14,928 18	47,872- 59-
91-93	98,360	73,221 74	14,385 15	58,836- 60-
92-94	80,034	74,030 92	12,926 16	61,104- 76-
93-95	95,379	86,158 90	15,649 16	70,509- 74-
94-96	88,510	83,876 95	16,450 19	67,426- 76-
95-97	110,536	81,673 74	18,225 16	63,448- 57-
96-98	143,432	82,616 58	20,662 14	61,954- 43-
97-99	187,796	76,754 41	20,378 11	56,376- 30-
98-00	146,899	58,282 40	17,592 12	40,690- 28-
99-01	238,411	66,278 28	12,560 5	53,718- 23-
00-02	335,681	66,535 20	8,393 3	58,142- 17-
01-03	488,078	82,391 17	4,854 1	77,537- 16-
02-04	455,530	46,819 10	1,361 0	45,458- 10-
03-05	397,446	22,530 6	14 0	22,516- 6-

FIVE-YEAR AVERAGE

01-05	436,851	51,926 12	2,912 1	49,014- 11-
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MISSOURI-AMERICAN WATER COMPANY

ACCOUNTS 341.1, 341.2 & 341.3 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1974	92,812	347 0	25,992 28	25,645 28
1975	83,861	41 0	27,149 32	27,108 32
1976	71,097	0	26,543 37	26,543 37
1977	66,585	0	25,590 38	25,590 38
1978	123,376	109 0	32,089 26	31,980 26
1979	210,203	69 0	50,566 24	50,497 24
1980	155,150	113 0	36,665 24	36,552 24
1981	145,264	0	40,896 28	40,896 28
1982	162,619	0	60,448 37	60,448 37
1983	96,484	0	29,337 30	29,337 30
1984	204,033	0	70,150 34	70,150 34
1985	199,386	0	55,953 28	55,953 28
1986	214,282	0	62,949 29	62,949 29
1987	263,481	615 0	68,439 26	67,824 26
1988	188,622	1,113 1	39,377 21	38,264 20
1989	381,551	0	76,835 20	76,835 20
1990	445,112	0	86,755 19	86,755 19
1991	451,263	0	96,159 21	96,159 21
1992	359,122	0	93,885 26	93,885 26
1993	362,455	18 0	120,550 33	120,532 33
1994	791,347	491 0	297,068 38	296,577 37
1995	728,041	263 0	196,097 27	195,834 27
1996	565,145	498 0	196,230 35	195,732 35
1997	601,593	123 0	223,731 37	223,608 37
1998	545,495	3,902 1	162,149 30	158,247 29
1999	204,858	236 0	54,030 26	53,794 26
2000	118,071	0	7,205 6	7,205 6
2001	308,921	446 0	216,359 70	215,913 70
2002	907,525	27,133- 3-	144,335 16	171,468 19
2003	91,725	8,907 10	4,440 5	4,467- 5-
2004	674,909	0	14,140 2	14,140 2
2005	590,628	0	35,588 6	35,588 6
TOTAL	10,405,016	9,842- 0	2,677,699 26	2,687,541 26

THREE-YEAR MOVING AVERAGES

74-76	82,590	129 0	26,561 32	26,432 32
75-77	73,848	14 0	26,427 36	26,413 36
76-78	87,019	36 0	28,074 32	28,038 32
77-79	133,388	59 0	36,082 27	36,023 27

MISSOURI-AMERICAN WATER COMPANY

ACCOUNTS 341.1, 341.2 & 341.3 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
78-80	162,910	97	0	39,774	24	39,677	24
79-81	170,205	61	0	42,709	25	42,648	25
80-82	154,344	38	0	46,003	30	45,965	30
81-83	134,789		0	43,561	32	43,561	32
82-84	154,379		0	53,312	35	53,312	35
83-85	166,635		0	51,814	31	51,814	31
84-86	205,900		0	63,018	31	63,018	31
85-87	225,716	205	0	62,447	28	62,242	28
86-88	222,128	576	0	56,922	26	56,346	25
87-89	277,885	576	0	61,550	22	60,974	22
88-90	338,428	371	0	67,656	20	67,285	20
89-91	425,975		0	86,583	20	86,583	20
90-92	418,499		0	92,266	22	92,266	22
91-93	390,946	6	0	103,531	26	103,525	26
92-94	504,308	170	0	170,501	34	170,331	34
93-95	627,281	257	0	204,572	33	204,315	33
94-96	694,844	417	0	229,798	33	229,381	33
95-97	631,593	295	0	205,353	33	205,058	32
96-98	570,745	1,508	0	194,037	34	192,529	34
97-99	450,649	1,420	0	146,636	33	145,216	32
98-00	289,474	1,379	0	74,461	26	73,082	25
99-01	210,616	227	0	92,531	44	92,304	44
00-02	444,839	8,896-	2-	122,633	28	131,529	30
01-03	436,057	5,927-	1-	121,712	28	127,639	29
02-04	558,053	6,075-	1-	54,305	10	60,380	11
03-05	452,421	2,969	1	18,056	4	15,087	3

FIVE-YEAR AVERAGE

01-05	514,742	3,556-	1-	82,973	16	86,529	17
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MISSOURI-AMERICAN WATER COMPANY
ACCOUNT 345 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1974	104,335		0	53,287	51	53,287	51
1975	592		0		0		0
1976							
1977							
1978	41,870		0	14,576	35	14,576	35
1979	91,295	38	0	36,201	40	36,163	40
1980	40,846		0	19,600	48	19,600	48
1981	238,332	62	0	91,300	38	91,238	38
1982	132,157		0	75,400	57	75,400	57
1983	109,351		0	40,625	37	40,625	37
1984	63,151		0	12,109	19	12,109	19
1985	74,553		0	31,695	43	31,695	43
1986	126,091		0	45,000	36	45,000	36
1987	110,242		0	300	0	300	0
1988	54,304		0	36,100	66	36,100	66
1989	166,117		0	80,199	48	80,199	48
1990	159,435		0	61,873	39	61,873	39
1991	118,560		0	60,042	51	60,042	51
1992	108,498		0	35,251	32	35,251	32
1993	153,427		0	48,355	32	48,355	32
1994	268,801	69	0	91,505	34	91,436	34
1995	258,942		0	10,468	4	10,468	4
1996	227,536		0	14,855	7	14,855	7
1997	124,143	820	1		0	820-	1-
1998	136,293		0		0		0
1999	68,804		0	55,867	81	55,867	81
2000	45,690		0		0		0
2001	43,816		0		0		0
2002	18,972		0	2,231	12	2,231	12
2003	736		0		0		0
2004	1,384		0		0		0
2005							
TOTAL	3,088,273	989	0	916,839	30	915,850	30

THREE-YEAR MOVING AVERAGES

74-76	34,976		0	17,762	51	17,762	51
75-77	197		0		0		0
76-78	13,957		0	4,859	35	4,859	35
77-79	44,388	13	0	16,926	38	16,913	38

MISSOURI-AMERICAN WATER COMPANY
ACCOUNT 345 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
78-80	58,004	13 0	23,459 40	23,446 40
79-81	123,491	33 0	49,034 40	49,001 40
80-82	137,112	21 0	62,100 45	62,079 45
81-83	159,947	21 0	69,108 43	69,087 43
82-84	101,553	0	42,711 42	42,711 42
83-85	82,352	0	28,143 34	28,143 34
84-86	87,932	0	29,601 34	29,601 34
85-87	103,629	0	25,665 25	25,665 25
86-88	96,879	0	27,133 28	27,133 28
87-89	110,221	0	38,866 35	38,866 35
88-90	126,618	0	59,391 47	59,391 47
89-91	148,037	0	67,371 46	67,371 46
90-92	128,831	0	52,388 41	52,388 41
91-93	126,829	0	47,883 38	47,883 38
92-94	176,909	23 0	58,371 33	58,348 33
93-95	227,057	23 0	50,109 22	50,086 22
94-96	251,760	23 0	38,943 15	38,920 15
95-97	203,540	273 0	8,441 4	8,168 4
96-98	162,657	273 0	4,952 3	4,679 3
97-99	109,747	273 0	18,622 17	18,349 17
98-00	83,596	0	18,622 22	18,622 22
99-01	52,770	0	18,622 35	18,622 35
00-02	36,159	0	744 2	744 2
01-03	21,175	0	744 4	744 4
02-04	7,031	0	744 11	744 11
03-05	707	0	0	0
FIVE-YEAR AVERAGE				
01-05	12,982	0	446 3	446 3

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 304.10 STRUCTURES & IMPROVEMENTS - SOURCE OF SUPPLY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R4						
NET SALVAGE PERCENT.. -35						
1920	16,509.10	22,287	22,287			
1922	4,512.40	6,081	5,336	756	0.10	756
1927	707.98	936	821	135	1.11	122
1935	328.13	419	368	75	3.02	25
1936	996.10	1,265	1,110	235	3.27	72
1943	1,322.95	1,616	1,418	368	5.23	70
1944	3,808.90	4,623	4,057	1,085	5.55	195
1945	13,185.86	15,898	13,951	3,850	5.88	655
1946	3,707.81	4,439	3,895	1,111	6.22	179
1947	924.28	1,098	964	284	6.59	43
1948	2.00	2	2	1	6.97	
1950	972.62	1,126	988	325	7.82	42
1951	2,171.10	2,489	2,184	747	8.29	90
1952	164.85	187	164	59	8.78	7
1954	9,178.92	10,170	8,925	3,467	9.86	352
1955	1,811.81	1,982	1,739	707	10.44	68
1956	4,922.95	5,311	4,661	1,985	11.05	180
1958	277,020.33	290,132	254,609	119,368	12.33	9,681
1959	4,899.25	5,050	4,432	2,182	13.00	168
1960	3,647.91	3,700	3,247	1,678	13.68	123
1963	2,179.00	2,097	1,840	1,102	15.80	70
1964	132,572.01	125,191	109,863	69,109	16.53	4,181
1965	2,417.77	2,238	1,964	1,300	17.28	75
1968	567,777.53	493,319	432,918	333,582	19.60	17,019
1969	10,128.43	8,602	7,549	6,124	20.40	300
1970	3,965.30	3,289	2,886	2,467	21.21	116
1971	359,192.96	290,607	255,025	229,885	22.04	10,430
1972	15,771.80	12,434	10,912	10,380	22.88	454
1973	222,688.18	170,908	149,982	150,647	23.73	6,348
1974	13,918.85	10,385	9,113	9,677	24.60	393
1975	811.39	588	516	579	25.47	23
1976	5,843.87	4,108	3,605	4,284	26.36	163
1977	227,865.45	155,193	136,191	171,427	27.25	6,291
1978	50,576.97	33,320	29,240	39,039	28.16	1,386
1979	2,421.22	1,541	1,352	1,917	29.08	66
1980	2,126.45	1,305	1,145	1,726	30.00	58
1981	1,565.04	925	812	1,301	30.93	42
1983	3,573.02	1,945	1,707	3,117	32.82	95

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 304.10 STRUCTURES & IMPROVEMENTS - SOURCE OF SUPPLY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R4						
NET SALVAGE PERCENT.. -35						
1984	15,708.68	8,186	7,184	14,023	33.77	415
1985	3,507.19	1,745	1,531	3,204	34.73	92
1986	113,550.62	53,791	47,205	106,088	35.70	2,972
1987	475.99	214	188	455	36.67	12
1988	786.00	335	294	767	37.64	20
1989	17,126.56	6,885	6,042	17,079	38.62	442
1990	60,401.82	22,832	20,036	61,506	39.60	1,553
1991	7,957.77	2,817	2,472	8,271	40.58	204
1993	3,157,242.30	964,980	846,830	3,415,447	42.55	80,269
1994	635,653.56	178,835	156,939	701,193	43.54	16,105
1995	44,949.56	11,554	10,139	50,543	44.53	1,135
1997	160,162.96	33,341	29,259	186,961	46.52	4,019
1998	215,032.37	39,480	34,646	255,648	47.52	5,380
1999	25,006.41	3,984	3,496	30,263	48.51	624
2000	21,682.81	2,921	2,563	26,709	49.51	539
2001	13,567.02	1,495	1,312	17,003	50.51	337
2002	187,631.20	16,110	14,138	239,164	51.50	4,644
2003	2,179,141.01	133,854	117,465	2,824,375	52.50	53,798
2004	816,520.29	30,093	26,408	1,075,894	53.50	20,110
2005	69,451.71	853	749	93,011	54.50	1,707
	9,721,746.32	3,211,111	2,820,674	10,303,685		254,715
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..						40.5
						2.62

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 304.20 STRUCTURES & IMPROVEMENTS - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)

ST. JOSEPH

INTERIM SURVIVOR CURVE.. IOWA 75-R2.5

PROBABLE RETIREMENT YEAR.. 6-2060

NET SALVAGE PERCENT.. -30

1909	70.78	79	24	68	10.47	6
1950	4,031.09	3,244	983	4,257	28.41	150
1955	10,093.47	7,571	2,295	10,827	31.39	345
1956	77.73	57	17	84	31.99	3
1958	18.47	13	4	20	33.17	1
1966	8,747.57	5,455	1,653	9,719	37.72	258
1969	21,341.62	12,543	3,802	23,942	39.32	609
1973	207.32	112	34	236	41.31	6
1980	24,421.53	10,953	3,320	28,428	44.38	641
1986	1,867.16	681	206	2,221	46.56	48
1989	4,000.00	1,276	387	4,813	47.50	101
1992	1,340.31	363	110	1,632	48.34	34
1993	1,462.59	372	113	1,788	48.60	37
1998	4,131.93	674	204	5,168	49.78	104
2000	4,465,060.16	549,694	166,601	5,637,977	50.19	112,333
2002	38,725.23	3,136	950	49,393	50.56	977
	4,585,596.96	596,223	180,703	5,780,573		115,653

PARKVILLE

INTERIM SURVIVOR CURVE.. IOWA 75-R2.5

PROBABLE RETIREMENT YEAR.. 6-2020

NET SALVAGE PERCENT.. -30

1960	2,443.44	2,400	1,209	1,967	13.56	145
1969	8,456.17	7,834	3,946	7,047	13.88	508
1970	50.95	47	24	42	13.90	3
1989	1,385.74	955	481	1,320	14.26	93
1990	3,544.28	2,372	1,195	3,413	14.27	239
	15,880.58	13,608	6,855	13,789		988

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 304.20 STRUCTURES & IMPROVEMENTS - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)

WARRENSBURG

INTERIM SURVIVOR CURVE.. IOWA 75-R2.5

PROBABLE RETIREMENT YEAR.. 6-2050

NET SALVAGE PERCENT.. -30

1963	13,134.80	9,043	9,147	7,928	33.19	239
1973	6,001.71	3,472	3,512	4,290	36.80	117
1974	125.76	71	72	91	37.10	2
1978	319.73	166	168	248	38.22	6
1983	1,151.48	520	526	971	39.42	25
1984	3,328.24	1,455	1,472	2,855	39.64	72
1990	15,559.19	5,352	5,413	14,814	40.77	363
1991	37,832.40	12,364	12,505	36,677	40.94	896
1995	8,452.26	2,137	2,161	8,827	41.53	213
2001	2,279.80	275	278	2,686	42.27	64
	88,185.37	34,855	35,254	79,387		1,997

BRUNSWICK

INTERIM SURVIVOR CURVE.. IOWA 75-R2.5

PROBABLE RETIREMENT YEAR.. 6-2035

NET SALVAGE PERCENT.. -30

2000	38,635.80	7,896	3,526	46,701	28.74	1,625
2001	600.81	103	46	735	28.78	26
2003	6,406.79	650	291	8,038	28.85	279
2004	8,926.56	558	249	11,356	28.89	393
	54,569.96	9,207	4,112	66,830		2,323

ST. CHARLES

INTERIM SURVIVOR CURVE.. IOWA 75-R2.5

PROBABLE RETIREMENT YEAR.. 6-2028

NET SALVAGE PERCENT.. -30

1965	39.38	33	16	35	20.49	2
1970	2,435.29	1,940	957	2,209	20.88	106
1975	9,004.59	6,734	3,322	8,384	21.21	395
1978	23,312.69	16,656	8,217	22,089	21.37	1,034
1979	31,728.69	22,286	10,994	30,253	21.42	1,412
1980	1,362.00	940	464	1,307	21.47	61

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 304.20 STRUCTURES & IMPROVEMENTS - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ST. CHARLES						
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. -30						
1982	49,519.36	32,831	16,196	48,179	21.57	2,234
1983	1,700.32	1,103	544	1,666	21.61	77
1984	2,265.81	1,437	709	2,237	21.65	103
1988	10,895.26	6,183	3,050	11,114	21.80	510
1989	76,449.67	41,960	20,699	78,686	21.83	3,604
1990	20,022.99	10,589	5,224	20,806	21.87	951
1991	1,197.22	608	300	1,256	21.90	57
1993	64,572.03	29,909	14,754	69,190	21.95	3,152
1994	4,079.83	1,789	883	4,421	21.98	201
1997	980,935.66	348,772	172,052	1,103,164	22.05	50,030
1998	24,711.47	8,006	3,949	28,176	22.08	1,276
1999	2,070.08	601	296	2,395	22.10	108
2001	4,448.29	961	474	5,309	22.14	240
2002	30,550.69	5,322	2,626	37,090	22.16	1,674
	1,341,301.32	538,660	265,726	1,477,966		67,227

MEXICO

INTERIM SURVIVOR CURVE.. IOWA 75-R2.5

PROBABLE RETIREMENT YEAR.. 6-2021

NET SALVAGE PERCENT.. -30

1956	32,777.89	32,359	13,714	28,897	14.21	2,034
1978	1,544.01	1,279	542	1,465	15.02	98
1984	9,423.33	7,092	3,006	9,244	15.14	611
1986	8,957.47	6,460	2,738	8,907	15.18	587
1991	4,033.94	2,525	1,070	4,174	15.25	274
1994	2,897.00	1,599	678	3,088	15.28	202
1996	2,094.10	1,030	436	2,286	15.31	149
1997	2,021.79	927	393	2,235	15.32	146
2001	4,911.11	1,433	607	5,777	15.35	376
2002	4,545.12	1,084	460	5,449	15.36	355
	73,205.76	55,788	23,644	71,522		4,832

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 304.20 STRUCTURES & IMPROVEMENTS - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
JOPLIN						
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2019						
NET SALVAGE PERCENT.. -30						
1892	4,625.56	5,523	3,070	2,943	6.12	481
1898	3,752.58	4,427	2,461	2,417	6.94	348
1900	6,035.52	7,093	3,943	3,903	7.19	543
1909	546.25	632	351	359	8.24	44
1910	5,948.43	6,866	3,817	3,916	8.35	469
1911	120.93	139	77	80	8.46	9
1926	77.01	86	48	52	10.13	5
1927	61.10	68	38	41	10.24	4
1938	96.70	105	58	68	11.37	6
1940	10.61	11	6	8	11.54	1
1941	79.96	86	48	56	11.63	5
1944	23.07	25	14	16	11.86	1
1945	1,658.20	1,758	977	1,179	11.93	99
1946	24.02	25	14	17	12.00	1
1948	167.42	176	98	120	12.13	10
1949	626.85	656	365	450	12.19	37
1950	3,022.19	3,149	1,750	2,179	12.25	178
1951	2,139.77	2,221	1,235	1,547	12.30	126
1954	3,509.76	3,601	2,002	2,561	12.45	206
1956	3,762.63	3,827	2,127	2,764	12.54	220
1958	174.22	176	98	128	12.63	10
1961	807.33	802	446	604	12.74	47
1963	6,675.10	6,556	3,644	5,034	12.80	393
1964	1,670.41	1,631	907	1,265	12.83	99
1970	4,399.03	4,124	2,292	3,427	12.99	264
1971	74.15	69	38	58	13.01	4
1972	118.23	109	61	93	13.04	7
1973	42,173.07	38,558	21,434	33,391	13.06	2,557
1975	1,187.24	1,065	592	951	13.10	73
1976	3,077.61	2,733	1,519	2,482	13.11	189
1978	151.15	131	73	123	13.15	9
1980	54,202.01	45,878	25,503	44,960	13.18	3,411
1981	5,510.27	4,599	2,556	4,607	13.20	349
1982	43,320.68	35,620	19,801	36,516	13.21	2,764
1984	52,096.21	41,427	23,028	44,697	13.24	3,376
1985	4,985.65	3,892	2,164	4,317	13.25	326

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 304.20 STRUCTURES & IMPROVEMENTS - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JOPLIN						
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2019						
NET SALVAGE PERCENT.. -30						
1986	22,204.47	16,990	9,444	19,422	13.26	1,465
1989	4,478.92	3,190	1,773	4,050	13.30	305
1991	730.53	490	272	678	13.32	51
1992	5,916.59	3,830	2,129	5,563	13.33	417
1997	92,236.07	46,128	25,642	94,265	13.37	7,050
1999	10,895.21	4,588	2,550	11,614	13.38	868
2001	7,100.00	2,298	1,278	7,952	13.39	594
2002	99,454.01	26,530	14,748	114,542	13.40	8,548
2004	2,979.06	385	214	3,659	13.41	273
2005	10,331.39	482	268	13,163	13.41	982
	513,237.17	332,755	184,973	482,237		37,224

ST. LOUIS

INTERIM SURVIVOR CURVE.. IOWA 75-R2.5

PROBABLE RETIREMENT YEAR.. 6-2021

NET SALVAGE PERCENT.. -30

1903	9,875.11	11,469	7,007	5,831	7.98	731
1915	319.49	362	221	194	9.58	20
1921	4,795.93	5,354	3,271	2,964	10.40	285
1926	5,701.62	6,282	3,838	3,574	11.09	322
1929	3,383.92	3,697	2,259	2,140	11.50	186
1931	133,637.74	145,099	88,642	85,087	11.78	7,223
1932	1,512.07	1,637	1,000	966	11.91	81
1933	1,975.39	2,132	1,302	1,266	12.04	105
1934	1,569.96	1,689	1,032	1,009	12.17	83
1935	181.59	195	119	117	12.29	10
1936	373.92	400	244	242	12.42	19
1937	150.10	160	98	97	12.54	8
1938	3,914.68	4,156	2,539	2,550	12.66	201
1939	1,007.40	1,066	651	659	12.77	52
1940	468.60	494	302	307	12.88	24
1941	2,385.75	2,507	1,532	1,569	12.99	121
1942	956.28	1,001	612	631	13.10	48
1943	3,953.60	4,124	2,519	2,621	13.20	199

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 304.20 STRUCTURES & IMPROVEMENTS - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ST. LOUIS						
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2021						
NET SALVAGE PERCENT.. -30						
1944	10,164.72	10,563	6,453	6,761	13.30	508
1945	6,220.04	6,441	3,935	4,151	13.39	310
1946	2,556.70	2,637	1,611	1,713	13.48	127
1947	4,733.14	4,863	2,971	3,182	13.57	234
1948	45,269.38	46,327	28,302	30,548	13.65	2,238
1949	68,867.31	70,181	42,874	46,654	13.73	3,398
1950	17,053.73	17,306	10,572	11,598	13.81	840
1951	2,231.35	2,255	1,378	1,523	13.88	110
1953	4,206.59	4,213	2,574	2,895	14.02	206
1954	69,603.50	69,393	42,393	48,092	14.08	3,416
1955	820,525.17	813,986	497,272	569,411	14.15	40,241
1956	175,056.91	172,820	105,577	121,997	14.21	8,585
1957	34,389.29	33,780	20,637	24,069	14.26	1,688
1958	6,965.40	6,806	4,158	4,897	14.32	342
1959	4,335.31	4,213	2,574	3,062	14.37	213
1960	84,441.08	81,606	49,854	59,919	14.42	4,155
1961	40,090.79	38,526	23,536	28,582	14.46	1,977
1962	22,458.95	21,451	13,105	16,092	14.51	1,109
1963	11,686.28	11,093	6,777	8,415	14.55	578
1964	7,664.83	7,228	4,416	5,548	14.59	380
1965	26,995.58	25,289	15,449	19,645	14.63	1,343
1966	27,722.93	25,786	15,753	20,287	14.67	1,383
1967	29,819.99	27,532	16,820	21,946	14.71	1,492
1968	43,119.34	39,508	24,136	31,919	14.74	2,165
1969	5,495.84	4,995	3,051	4,094	14.78	277
1970	2,498.40	2,252	1,376	1,872	14.81	126
1971	18,853.52	16,843	10,290	14,220	14.84	958
1972	8,677.06	7,681	4,692	6,588	14.87	443
1973	8,611.90	7,549	4,612	6,583	14.90	442
1974	35,424.51	30,744	18,782	27,270	14.92	1,828
1975	31,856.73	27,350	16,708	24,706	14.95	1,653
1976	5,642.30	4,788	2,925	4,410	14.98	294
1977	1,439.95	1,208	738	1,134	15.00	76
1978	25,096.03	20,782	12,696	19,929	15.02	1,327
1979	113,332.56	92,569	56,551	90,781	15.05	6,032
1980	62,654.15	50,442	30,815	50,635	15.07	3,360

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 304.20 STRUCTURES & IMPROVEMENTS - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
ST. LOUIS						
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2021						
NET SALVAGE PERCENT.. -30						
1981	44,371.49	35,187	21,496	36,187	15.09	2,398
1982	28,483.95	22,221	13,575	23,454	15.11	1,552
1983	17,852.24	13,690	8,363	14,845	15.12	982
1984	4,337.05	3,264	1,994	3,644	15.14	241
1985	138,412.69	102,060	62,349	117,587	15.16	7,756
1986	536,961.93	387,278	236,592	461,459	15.18	30,399
1987	142,808.08	100,641	61,482	124,169	15.19	8,174
1988	184,336.33	126,552	77,312	162,325	15.21	10,672
1989	605,001.98	403,948	246,775	539,728	15.22	35,462
1990	102,103.10	66,128	40,398	92,336	15.23	6,063
1991	1,044,830.86	654,012	399,542	958,738	15.25	62,868
1992	48,220.31	29,074	17,762	44,924	15.26	2,944
1993	914,156.28	528,483	322,855	865,548	15.27	56,683
1994	109,255.82	60,293	36,834	105,199	15.28	6,885
1995	100,852.76	52,719	32,206	98,903	15.30	6,464
1996	79,688.63	39,200	23,948	79,647	15.31	5,202
1997	230,333.68	105,640	64,536	234,898	15.32	15,333
1998	667,605.57	281,803	172,156	695,731	15.33	45,384
1999	400,622.25	153,378	93,700	427,109	15.33	27,861
2000	107,753.57	36,575	22,344	117,736	15.34	7,675
2001	85,297.06	24,883	15,201	95,685	15.35	6,234
2002	11,386.47	2,715	1,659	13,143	15.36	856
2003	6,678.70	1,198	732	7,950	15.37	517
2004	8,934.69	1,027	627	10,988	15.37	715
2005	22,197.36	892	545	28,312	15.38	1,841
	7,704,407.26	5,235,691	3,198,534	6,817,197		454,733

JEFFERSON

INTERIM SURVIVOR CURVE.. IOWA 75-R2.5

PROBABLE RETIREMENT YEAR.. 6-2017

NET SALVAGE PERCENT.. -30

1888	2,100.00	2,537	666	2,064	5.30	389
1910	1,008.00	1,176	309	1,001	7.65	131
1911	1,000.00	1,165	306	994	7.73	129

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 304.20 STRUCTURES & IMPROVEMENTS - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEFFERSON						
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2017						
NET SALVAGE PERCENT.. -30						
1914	2,875.00	3,334	876	2,862	7.99	358
1947	18,852.00	20,388	5,356	19,152	10.48	1,827
1948	1,485.00	1,601	421	1,510	10.53	143
1954	3,033.00	3,207	842	3,101	10.76	288
1964	1,809.00	1,832	481	1,871	11.03	170
1965	6.00	6	2	6	11.05	1
1966	612.00	613	161	635	11.07	57
1988	1,983.00	1,550	407	2,171	11.35	191
1989	3,739.00	2,853	749	4,112	11.36	362
1990	83,076.00	61,786	16,231	91,768	11.36	8,078
1992	1,177.00	823	216	1,314	11.38	115
1993	1,135.00	766	201	1,275	11.38	112
1994	10,102.00	6,543	1,719	11,414	11.39	1,002
1996	7,905.00	4,634	1,217	9,060	11.40	795
1997	9,352.00	5,148	1,352	10,806	11.41	947
1999	4,106.77	1,919	504	4,835	11.42	423
2002	457,065.45	138,089	36,278	557,907	11.43	48,811
	612,421.22	259,970	68,294	727,858		64,329
	14,988,805.60	7,076,757	3,968,095	15,517,359		749,306
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					20.7	5.00

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 304.30 STRUCTURES & IMPROVEMENTS - WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ST. JOSEPH						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2075						
NET SALVAGE PERCENT.. -30						
1923	29,380.85	31,034	34,952	3,243	15.00	216
1925	27,469.23	28,607	32,218	3,492	15.91	219
1926	17,422.67	18,011	20,285	2,364	16.38	144
1967	322,649.86	188,792	212,625	206,820	43.67	4,736
1992	2,359.51	555	625	2,442	59.56	41
1998	71,835.96	9,899	11,149	82,238	62.08	1,325
2000	22,170,024.32	2,285,508	2,574,033	26,246,999	62.80	417,946
2001	431,867.48	36,830	41,480	519,948	63.14	8,235
2002	262,968.72	17,572	19,790	322,069	63.47	5,074
	23,335,978.60	2,616,808	2,947,157	27,389,615		437,936

PARKVILLE

INTERIM SURVIVOR CURVE.. IOWA 80-R3
PROBABLE RETIREMENT YEAR.. 6-2025
NET SALVAGE PERCENT.. -30

1960	94,166.55	86,169	51,047	71,370	18.11	3,941
1962	7,677.15	6,926	4,103	5,877	18.24	322
1967	153.33	133	79	120	18.52	6
1973	157.35	128	76	129	18.79	7
1977	468.82	363	215	394	18.93	21
1978	2,193.89	1,673	991	1,861	18.96	98
1979	14,725.79	11,053	6,548	12,596	18.99	663
1980	934.80	690	409	806	19.02	42
1981	120.01	87	52	104	19.05	5
1982	2,916.83	2,076	1,230	2,562	19.08	134
1983	3,269.25	2,281	1,351	2,899	19.10	152
1984	4,387.26	2,995	1,774	3,929	19.13	205
1985	2,210.21	1,475	874	1,999	19.15	104
1986	448.07	292	173	409	19.17	21
1990	285.13	164	97	274	19.25	14
1991	2,999.85	1,664	986	2,914	19.27	151
1993	4,135.48	2,102	1,245	4,131	19.30	214
1994	1,784.00	861	510	1,809	19.31	94
1997	887.38	350	207	947	19.35	49

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 304.30 STRUCTURES & IMPROVEMENTS - WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
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PARKVILLE

INTERIM SURVIVOR CURVE.. IOWA 80-R3

PROBABLE RETIREMENT YEAR.. 6-2025

NET SALVAGE PERCENT.. -30

1998	310,680.10	112,239	66,492	337,392	19.36	17,427
2002	14,069.23	2,782	1,648	16,642	19.40	858
	468,670.48	236,503	140,107	469,164		24,528

WARRENSBURG

INTERIM SURVIVOR CURVE.. IOWA 80-R3

PROBABLE RETIREMENT YEAR.. 6-2060

NET SALVAGE PERCENT.. -30

1983	1,827.39	743	806	1,570	47.71	33
1991	4,209.77	1,209	1,312	4,161	49.97	83
1996	2,114.36	425	461	2,288	51.05	45
1998	1,009.07	165	179	1,133	51.42	22
2000	778,443.51	95,935	104,122	907,855	51.76	17,540
2001	1,152.81	118	128	1,371	51.92	26
2002	123.23	10	11	149	52.07	3
2004	5,166.91	185	201	6,516	52.35	124
	794,047.05	98,790	107,220	925,043		17,876

BRUNSWICK

INTERIM SURVIVOR CURVE.. IOWA 80-R3

PROBABLE RETIREMENT YEAR.. 6-2035

NET SALVAGE PERCENT.. -30

1956	10,912.26	9,163	9,324	4,862	25.00	194
1963	482.46	379	386	241	26.26	9
1985	199,081.40	107,042	108,921	149,885	28.48	5,263
1988	613.08	299	304	493	28.65	17
1989	2,292.59	1,077	1,096	1,884	28.70	66
1990	1,082.43	488	497	910	28.75	32
1991	6,518.74	2,810	2,859	5,615	28.80	195
1992	657.33	270	275	580	28.84	20
1993	3,343.89	1,302	1,325	3,022	28.88	105
2003	42,763.67	4,370	4,446	51,147	29.20	1,752

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 304.30 STRUCTURES & IMPROVEMENTS - WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BRUNSWICK						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -30						
2004	1,544.72	97	99	1,909	29.23	65
	269,292.57	127,297	129,532	220,548		7,718
MEXICO						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2060						
NET SALVAGE PERCENT.. -30						
1956	76,743.79	56,418	47,551	52,216	34.32	1,521
1957	318.77	231	195	219	34.95	6
1960	128.60	89	75	92	36.80	3
1961	93.18	63	53	68	37.40	2
1967	733.37	446	376	577	40.80	14
1971	762.72	428	361	631	42.84	15
1980	2,417.25	1,082	912	2,230	46.67	48
1981	1,101.71	478	403	1,029	47.03	22
1982	1,283.20	539	454	1,214	47.38	26
1983	207.63	84	71	199	47.71	4
1984	6,228.78	2,448	2,063	6,034	48.03	126
1989	38,404.06	12,252	10,326	39,599	49.47	800
1990	1,407.55	427	360	1,470	49.73	30
1992	15,505.53	4,199	3,539	16,618	50.21	331
1993	181,622.67	46,136	38,885	197,224	50.43	3,911
1994	23,256.06	5,505	4,640	25,593	50.65	505
1999	4,931.66	708	597	5,814	51.59	113
2000	2,731,537.35	336,635	283,726	3,267,273	51.76	63,124
2001	249,277.78	25,536	21,523	302,538	51.92	5,827
2002	18,229.11	1,476	1,244	22,454	52.07	431
2003	2,747.00	161	136	3,435	52.21	66
2004	4,935.56	176	148	6,268	52.35	120
	3,361,873.33	495,517	417,638	3,952,795		77,045

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 304.30 STRUCTURES & IMPROVEMENTS - WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)

JOPLIN

INTERIM SURVIVOR CURVE.. IOWA 80-R3

PROBABLE RETIREMENT YEAR.. 6-2019

NET SALVAGE PERCENT.. -30

1902	1,856.14	2,199	1,067	1,346	7.09	190
1916	84.85	98	48	62	9.09	7
1945	97.73	104	50	77	12.23	6
1946	99.57	106	51	78	12.29	6
1959	112,179.50	113,006	54,849	90,984	12.87	7,069
1968	497.77	476	231	416	13.10	32
1970	1,375.34	1,295	629	1,159	13.14	88
1973	228.91	210	102	196	13.20	15
1974	29,785.76	27,101	13,154	25,567	13.21	1,935
1975	5,159.37	4,648	2,256	4,451	13.23	336
1984	2,478.56	1,979	961	2,261	13.34	169
1985	2,073.50	1,625	789	1,907	13.35	143
1986	28,676.81	22,025	10,690	26,590	13.36	1,990
1989	27,004.34	19,301	9,368	25,738	13.39	1,922
1991	1,791.66	1,206	585	1,744	13.40	130
1992	1,960.00	1,273	618	1,930	13.41	144
1995	30,620.00	17,411	8,451	31,355	13.43	2,335
1997	39,492.95	19,833	9,626	41,715	13.44	3,104
2002	379,738.79	101,645	49,335	444,325	13.46	33,011
2003	35,082.24	7,142	3,466	42,141	13.46	3,131
2004	109,727.99	14,208	6,896	135,750	13.47	10,078
	810,011.78	356,891	173,222	879,792		65,841

CORPORATE

INTERIM SURVIVOR CURVE.. IOWA 80-R3

PROBABLE RETIREMENT YEAR.. 6-2031

NET SALVAGE PERCENT.. -30

2001	6,394.60	1,249		8,313	25.27	329
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MISSOURI AMERICAN WATER COMPANY

ACCOUNT 304.30 STRUCTURES & IMPROVEMENTS - WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
ST. LOUIS						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. -30						
1903	29,167.74	34,035	36,660	1,258	8.19	154
1913	7,369.60	8,248	8,884	696	11.13	63
1926	1,573.17	1,639	1,765	280	15.83	18
1927	27,844.71	28,821	31,044	5,154	16.23	318
1931	664.05	669	721	142	17.86	8
1932	2,857.39	2,858	3,078	637	18.27	35
1933	530.57	527	568	122	18.68	7
1934	633.93	625	673	151	19.09	8
1935	516.61	506	545	127	19.50	7
1936	38,983.27	37,857	40,777	9,901	19.91	497
1937	2,202.93	2,123	2,287	577	20.32	28
1938	3,083.31	2,949	3,176	832	20.72	40
1939	322,124.13	305,654	329,232	89,529	21.12	4,239
1940	157.48	148	159	46	21.52	2
1941	1,715.71	1,602	1,726	504	21.91	23
1942	27.36	25	27	9	22.29	
1944	743.66	677	729	238	23.04	10
1946	10.91	10	11	3	23.76	
1947	42,401.37	37,654	40,559	14,563	24.10	604
1948	48.28	42	45	18	24.44	1
1949	192.32	168	181	69	24.77	3
1950	3,360.79	2,906	3,130	1,239	25.09	49
1951	563.97	483	520	213	25.39	8
1952	11,111.94	9,439	10,167	4,279	25.69	167
1953	899,877.06	757,238	815,651	354,189	25.98	13,633
1954	12,730.13	10,613	11,432	5,117	26.26	195
1955	811,876.63	670,415	722,131	333,309	26.53	12,563
1956	255,087.93	208,619	224,712	106,902	26.79	3,990
1957	18,673.35	15,116	16,282	7,993	27.05	295
1958	2,792.53	2,238	2,411	1,219	27.29	45
1959	359.84	285	307	161	27.52	6
1960	247,222.01	194,022	208,989	112,400	27.75	4,050
1961	3,380.75	2,626	2,829	1,566	27.96	56
1962	7,001.58	5,377	5,792	3,310	28.17	118
1963	473.98	360	388	228	28.37	8
1964	920,167.88	690,577	743,848	452,370	28.56	15,839

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 304.30 STRUCTURES & IMPROVEMENTS - WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ST. LOUIS						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. -30						
1965	1,178.93	874	941	592	28.74	21
1966	5,301.97	3,883	4,183	2,710	28.92	94
1967	26,413.28	19,105	20,579	13,758	29.08	473
1968	3,211,165.96	2,291,809	2,468,599	1,705,917	29.25	58,322
1969	8,174.95	5,756	6,200	4,427	29.40	151
1970	22,669.23	15,740	16,954	12,516	29.55	424
1971	3,060,758.52	2,094,140	2,255,682	1,723,304	29.69	58,043
1972	7,145.01	4,814	5,185	4,104	29.83	138
1973	978,090.92	648,601	698,634	572,884	29.96	19,122
1974	25,387.81	16,558	17,835	15,169	30.09	504
1975	5,650.22	3,622	3,901	3,444	30.21	114
1976	1,632.08	1,028	1,107	1,015	30.32	33
1977	1,020,383.72	630,485	679,121	647,378	30.43	21,274
1978	69,886.21	42,328	45,593	45,259	30.54	1,482
1979	40,228.12	23,868	25,709	26,588	30.64	868
1980	51,894.57	30,115	32,438	35,025	30.74	1,139
1981	16,304.03	9,245	9,958	11,237	30.83	364
1982	14,133.11	7,820	8,423	9,950	30.92	322
1983	413.60	223	240	298	31.01	10
1984	7,281.76	3,819	4,114	5,352	31.09	172
1985	1,925,962.36	980,469	1,056,102	1,447,649	31.17	46,444
1986	762,087.23	375,778	404,766	585,947	31.25	18,750
1987	242,678.25	115,750	124,679	190,803	31.32	6,092
1988	507,046.09	233,145	251,130	408,030	31.39	12,999
1989	2,805,218.81	1,241,001	1,336,732	2,310,052	31.45	73,452
1990	247,285.76	104,832	112,919	208,552	31.52	6,616
1991	444,499.40	179,942	193,823	384,026	31.58	12,160
1992	399,529.61	153,843	165,710	353,678	31.63	11,182
1993	7,535,904.87	2,744,049	2,955,725	6,840,951	31.69	215,871
1994	1,428,066.73	488,999	526,720	1,329,767	31.74	41,896
1995	2,010,209.31	642,865	692,456	1,920,816	31.79	60,422
1996	1,010,145.69	299,407	322,503	990,686	31.83	31,124
1997	1,393,127.86	377,970	407,127	1,403,939	31.88	44,038
1998	818,926.68	200,997	216,502	848,103	31.92	26,570
1999	212,617.42	46,353	49,929	226,474	31.96	7,086
2000	987,240.36	186,737	201,142	1,082,270	32.00	33,821

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 304.30 STRUCTURES & IMPROVEMENTS - WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
ST. LOUIS						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. -30						
2001	1,139,798.90	181,513	195,515	1,286,224	32.03	40,157
2002	5,205,496.55	660,473	711,421	6,055,725	32.07	188,828
2003	299,295.13	27,897	30,049	359,035	32.10	11,185
2004	629,940.90	36,278	39,077	779,846	32.13	24,272
2005	79,446.49	1,549	1,668	101,612	32.16	3,160
	42,336,147.27	18,170,831	19,572,527	35,464,463		1,136,282

JEFFERSON

INTERIM SURVIVOR CURVE.. IOWA 80-R3

PROBABLE RETIREMENT YEAR.. 6-2028

NET SALVAGE PERCENT.. -30

1925	172.00	185	84	140	13.78	10
1927	46,940.00	49,892	22,585	38,437	14.33	2,682
1928	38.00	40	18	31	14.60	2
1929	21,994.13	23,157	10,483	18,109	14.86	1,219
1942	186.00	183	83	159	17.97	9
1950	429.91	404	183	376	19.37	19
1951	523.00	489	221	459	19.51	24
1954	3,533.13	3,239	1,466	3,127	19.91	157
1959	2,329.00	2,062	933	2,095	20.46	102
1964	3,603.00	3,062	1,386	3,298	20.91	158
1965	51,430.00	43,325	19,612	47,247	20.98	2,252
1966	1,070.00	893	404	987	21.06	47
1969	2,312.00	1,872	847	2,159	21.26	102
1970	3,287.00	2,633	1,192	3,081	21.32	145
1976	817.00	605	274	788	21.65	36
1977	3,968.00	2,897	1,311	3,847	21.69	177
1985	20,286.00	12,611	5,709	20,663	22.00	939
1987	15,165.00	8,921	4,038	15,677	22.06	711
1988	1,060.00	604	273	1,105	22.09	50
1989	785.00	433	196	825	22.11	37
1991	645.00	329	149	690	22.16	31
1992	8,955.00	4,376	1,981	9,661	22.18	436
1996	1,354.00	524	237	1,523	22.26	68

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 304.30 STRUCTURES & IMPROVEMENTS - WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
JEFFERSON						
INTERIM SURVIVOR CURVE.. IOWA 80-R3						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. -30						
1998	1,587,613.00	516,387	233,755	1,830,142	22.30	82,069
2000	1,103.12	282	128	1,306	22.33	58
2001	101,718.87	22,043	9,978	122,257	22.34	5,473
2002	324,265.65	56,782	25,704	395,841	22.35	17,711
2005	1,431.33	40	18	1,843	22.39	82
	2,207,014.14	758,270	343,248	2,525,873		114,806
	73,589,429.82	22,862,156	23,830,651	71,835,606		1,882,361
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					38.2	2.56

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 304.40 STRUCTURES & IMPROVEMENTS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. -20						
1938	91,411.38	104,648	109,694			
1970	6,485.92	5,282	5,954	1,829	14.46	126
1972	60,000.00	46,706	52,645	19,355	15.81	1,224
1973	141,174.01	107,253	120,891	48,518	16.51	2,939
1974	4,510.27	3,341	3,766	1,646	17.22	96
1978	2,157,710.70	1,426,937	1,608,385	980,868	20.20	48,558
1979	34,226.72	21,924	24,712	16,360	20.98	780
1980	2,438.86	1,511	1,703	1,224	21.77	56
1981	51,419.28	30,753	34,663	27,040	22.57	1,198
1982	8,710.49	5,021	5,659	4,794	23.38	205
1983	4,580.80	2,540	2,863	2,634	24.21	109
1984	995.55	530	597	598	25.04	24
1986	37,453.23	18,238	20,557	24,387	26.74	912
1988	66,018.05	29,066	32,762	46,460	28.49	1,631
1989	13,399.47	5,584	6,294	9,785	29.37	333
1990	20,981.10	8,241	9,289	15,888	30.27	525
1991	349,789.37	128,988	145,390	274,357	31.17	8,802
1992	13,087.07	4,509	5,082	10,622	32.08	331
1993	42,906.97	13,732	15,478	36,010	33.00	1,091
1994	678,159.05	200,193	225,650	588,141	33.93	17,334
1995	868,684.37	234,858	264,723	777,698	34.86	22,309
1996	16,409.92	4,021	4,532	15,160	35.81	423
1997	30,414.33	6,690	7,541	28,956	36.75	788
1998	56,874.71	11,056	12,462	55,788	37.71	1,479
1999	60,852.53	10,274	11,580	61,443	38.67	1,589
2000	39,289.58	5,625	6,340	40,807	39.63	1,030
2001	31,329.15	3,677	4,145	33,450	40.60	824
2002	1,841,499.48	168,387	189,799	2,020,000	41.57	48,593
2003	512,974.75	33,487	37,745	577,825	42.55	13,580
2005	559.49	7	8	663	44.51	15
	7,244,346.60	2,643,079	2,970,909	5,722,306		176,904

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 32.3 2.44

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 304.53 STRUCTURES & IMPROVEMENTS - LEASEHOLD IMPROV.

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1994	339,727.80	195,343	204,161	135,567	8.50	15,949
	339,727.80	195,343	204,161	135,567		15,949
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					8.5	4.69

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 304.61 STRUCTURES & IMPROVEMENTS - OFFICE BUILDING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1						
NET SALVAGE PERCENT.. -20						
1888	945.00	1,134	1,134			
1897	231.00	277	277			
1909	898.00	1,049	672	406	1.33	305
1922	10.00	11	7	5	5.38	1
1923	222.00	236	151	115	5.69	20
1927	867.00	896	574	466	6.95	67
1928	706.00	724	464	383	7.28	53
1935	84.00	81	52	49	9.71	5
1942	407.00	367	235	253	12.39	20
1951	27.00	22	14	18	16.24	1
1955	564.00	432	277	400	18.12	22
1956	1,946.29	1,466	939	1,397	18.61	75
1957	49.00	36	23	36	19.10	2
1958	296.00	216	138	217	19.60	11
1960	24,849.92	17,522	11,226	18,594	20.62	902
1962	34,024.32	23,134	14,822	26,007	21.67	1,200
1963	52,944.76	35,325	22,633	40,901	22.20	1,842
1964	160.10	105	67	125	22.74	5
1965	12,278.10	7,871	5,043	9,691	23.29	416
1966	112.00	70	45	89	23.85	4
1969	297.00	174	111	245	25.55	10
1971	85,762.00	47,896	30,687	72,227	26.73	2,702
1973	2,452.27	1,299	832	2,111	27.93	76
1975	654.24	327	210	575	29.15	20
1979	8,347.87	3,672	2,353	7,664	31.67	242
1980	521.00	221	142	483	32.31	15
1981	924.00	378	242	867	32.96	26
1982	34,813.00	13,694	8,774	33,002	33.61	982
1983	2,984.95	1,127	722	2,860	34.27	83
1984	2,561.06	926	593	2,480	34.93	71
1985	6,871.72	2,375	1,522	6,724	35.60	189
1986	63,713.31	21,010	13,461	62,995	36.26	1,737
1988	12,851.90	3,822	2,449	12,973	37.61	345
1990	163,414.84	43,220	27,691	168,407	38.98	4,320
1991	9,389.97	2,330	1,493	9,775	39.66	246
1992	42,852.97	9,925	6,359	45,065	40.35	1,117
1993	35,970.57	7,735	4,956	38,209	41.04	931
1994	85,039.64	16,858	10,801	91,247	41.74	2,186

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 304.61 STRUCTURES & IMPROVEMENTS - OFFICE BUILDING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1						
NET SALVAGE PERCENT.. -20						
1995	30,344.00	5,513	3,532	32,881	42.43	775
1996	59,703.23	9,844	6,307	65,337	43.13	1,515
1997	36,737.04	5,431	3,480	40,604	43.84	926
1998	41,482.42	5,426	3,476	46,303	44.55	1,039
1999	6,894.87	784	502	7,772	45.26	172
2000	12,867.98	1,242	796	14,646	45.98	319
2001	43,104.16	3,414	2,187	49,538	46.70	1,061
2002	189,953.14	11,716	7,506	220,438	47.43	4,648
2003	36,743.14	1,623	1,040	43,052	48.16	894
2004	4,870.64	130	83	5,762	48.89	118
2005	5,796.39	51	33	6,923	49.63	139
	1,159,540.81	313,137	201,133	1,190,317		31,855
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					37.4	2.75

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 304.70 STRUCTURES & IMPROVEMENTS - SHOP & GARAGE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. -20						
1897	4,694.94	5,634	5,634			
1925	11,955.11	14,071	2,151	12,195	0.96	12,195
1926	1,258.46	1,474	225	1,285	1.20	1,071
1939	23,491.89	25,664	3,923	24,267	4.48	5,417
1940	201.34	219	33	209	4.74	44
1941	19.84	21	3	21	5.00	4
1945	21.82	23	4	22	6.13	4
1949	1,450.68	1,482	227	1,514	7.42	204
1950	369.48	374	57	386	7.79	50
1954	1,441.55	1,405	215	1,515	9.40	161
1956	1,568.34	1,494	228	1,654	10.32	160
1959	1,462.67	1,339	205	1,550	11.85	131
1962	3,947.76	3,454	528	4,209	13.54	311
1963	12,664.26	10,899	1,666	13,531	14.14	957
1964	6,178.43	5,227	799	6,615	14.75	448
1967	3,545.38	2,833	433	3,821	16.70	229
1969	65,585.34	50,259	7,684	71,018	18.07	3,930
1972	1,323.18	946	145	1,443	20.22	71
1973	4,177.21	2,910	445	4,568	20.97	218
1981	121.10	66	10	135	27.31	5
1983	1,036.17	522	80	1,163	29.00	40
1984	5,777.08	2,792	427	6,505	29.86	218
1985	344.42	159	24	389	30.73	13
1986	3,652.68	1,613	247	4,136	31.60	131
1987	248.86	105	16	283	32.49	9
1988	123.26	49	7	141	33.38	4
1991	3,261.99	1,087	166	3,748	36.11	104
1992	9,507.50	2,959	452	10,957	37.03	296
1993	343.43	99	15	397	37.96	10
1994	6,050.35	1,613	247	7,013	38.89	180
1996	52,335.67	11,581	1,770	61,033	40.78	1,497
1997	2,719.14	539	82	3,181	41.74	76
1998	7,008.73	1,230	188	8,222	42.69	193
2000	27,655.33	3,571	546	32,640	44.62	732
2002	37,522.82	3,089	472	44,555	46.57	957
2003	26,320.39	1,554	238	31,346	47.54	659
2004	38,817.20	1,379	211	46,370	48.52	956
	368,203.80	163,735	29,803	412,037		31,685

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 13.0 8.61

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 304.80 STRUCTURES & IMPROVEMENTS - MISCELLANEOUS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. -20						
1902	160.15	192	192			
1907	1,290.47	1,549	1,549			
1910	21.71	26	26			
1912	1,931.97	2,318	2,318			
1913	97.42	116	117			
1926	661.31	736	794			
1927	1,564.53	1,731	1,877			
1928	104.95	115	126			
1929	352.00	385	422			
1931	93.64	101	112			
1936	537.02	560	644			
1938	1,088.24	1,119	1,306			
1943	15,326.78	15,166	18,392			
1944	1,615.46	1,585	1,939			
1946	726.10	700	871			
1947	1,735.85	1,658	2,083			
1950	115.95	107	139			
1951	8,660.60	7,938	10,393			
1952	96.18	87	115			
1953	11.16	10	13			
1957	21,603.36	18,375	25,924			
1958	503.77	422	605			
1959	5,784.02	4,779	6,941			
1960	5,300.69	4,314	6,361			
1961	16,691.70	13,368	20,030			
1962	1,270.61	1,001	1,525			
1963	601.61	466	722			
1966	680.00	498	771	45	19.48	2
1970	462.41	311	482	73	21.96	3
1978	27,357.54	14,839	22,981	9,848	27.40	359
1979	36.06	19	29	14	28.13	
1980	1,133.67	575	891	469	28.86	16
1981	26.52	13	20	12	29.60	
1982	38,561.92	18,186	28,165	18,109	30.35	597
1983	1,696.25	769	1,191	845	31.10	27
1984	1,795.00	781	1,210	944	31.87	30
1985	4,159.00	1,733	2,684	2,307	32.64	71
1986	165.61	66	102	97	33.42	3

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 304.80 STRUCTURES & IMPROVEMENTS - MISCELLANEOUS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. -20						
1989	19,266.17	6,561	10,161	12,958	35.81	362
1991	49,343.47	14,874	23,035	36,177	37.44	966
1992	1,365.03	385	596	1,042	38.26	27
1993	11,621.39	3,043	4,713	9,233	39.09	236
1994	1,160,570.77	280,487	434,392	958,293	39.93	23,999
1995	13,928.54	3,085	4,778	11,936	40.77	293
1996	50.59	10	15	46	41.63	1
1997	11,801.55	2,130	3,299	10,863	42.48	256
1998	66.38	11	17	63	43.35	1
1999	206,390.90	28,631	44,341	203,328	44.22	4,598
2000	1,869,900.77	220,349	341,256	1,902,625	45.09	42,196
2001	334,510.87	32,354	50,107	351,306	45.97	7,642
2002	27,071.80	2,040	3,159	29,327	46.86	626
2003	37,370.40	2,018	3,126	41,718	47.75	874
2004	2,737.16	89	138	3,147	48.65	65
2005	43,213.46	467	723	51,133	49.55	1,032
	3,953,230.48	713,248	1,087,918	3,655,958		84,282
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					43.4	2.13

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 305 COLLECTING & IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JOPLIN						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2019						
NET SALVAGE PERCENT.. 0						
1956	20,331.13	15,897	15,656	4,675	12.73	367
1957	760.83	592	583	178	12.76	14
1961	59,395.27	45,360	44,672	14,723	12.87	1,144
1973	27,479.34	19,326	19,033	8,446	13.13	643
1976	2,433.52	1,663	1,637	797	13.17	61
1995	665.87	290	286	380	13.37	28
	111,065.96	83,128	81,867	29,199		2,257
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					12.9	2.03

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
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JOPLIN

INTERIM SURVIVOR CURVE.. IOWA 65-R1.5

PROBABLE RETIREMENT YEAR.. 6-2019

NET SALVAGE PERCENT.. -15

1892	2,289.92	2,424	31,972-	34,605	5.18	6,681
1902	3,480.39	3,580	47,219-	51,221	6.85	7,478
1909	212.03	214	2,823-	3,067	7.91	388
1912	29.40	29	383-	417	8.31	50
1916	1,709.21	1,697	22,383-	24,349	8.80	2,767
1940	82.12	77	1,016-	1,110	11.06	100
1943	1,989.07	1,849	24,388-	26,675	11.29	2,363
1957	40,977.43	36,168	477,045-	524,169	12.13	43,213
1994	1,884.00	980	12,926-	15,093	13.10	1,152
2001	6,326.00	1,790	23,609-	30,884	13.18	2,343
	58,979.57	48,808	643,764-	711,590		66,535

JEFFERSON

INTERIM SURVIVOR CURVE.. IOWA 65-R1.5

PROBABLE RETIREMENT YEAR.. 6-2028

NET SALVAGE PERCENT.. -15

1888	583.00	626	364	306	4.27	72
1910	3,769.00	3,701	2,154	2,180	9.49	230
1911	232.00	227	132	135	9.73	14
1914	34.00	33	19	20	10.42	2
1945	830.00	695	405	550	16.63	33
1946	2,036.00	1,695	987	1,354	16.80	81
1957	3,288.00	2,552	1,486	2,295	18.47	124
1962	2,183.00	1,629	948	1,562	19.08	82
1986	3,635.00	1,897	1,104	3,076	20.96	147
1988	68,870.00	33,874	19,719	59,482	21.05	2,826
2004	302,958.60	21,357	12,433	335,969	21.61	15,547
	388,418.60	68,286	39,751	406,929		19,158
	447,398.17	117,094	604,013-	1,118,519		85,693

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 13.1 19.15

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 307 WELLS AND SPRINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. 0						
1920	162,431.84	135,842	105,460	56,972	9.82	5,802
1926	319,557.57	257,404	199,835	119,723	11.67	10,259
1929	28,653.40	22,602	17,547	11,106	12.67	877
1933	2,492.80	1,908	1,481	1,012	14.08	72
1951	12,590.18	7,973	6,190	6,400	22.00	291
1952	6,751.68	4,218	3,275	3,477	22.52	154
1956	63,017.61	37,073	28,781	34,237	24.70	1,386
1959	44,364.04	24,835	19,281	25,083	26.41	950
1960	3,985.54	2,192	1,702	2,284	27.00	85
1961	322.04	174	135	187	27.60	7
1962	104,779.58	55,533	43,113	61,667	28.20	2,187
1963	19,145.07	9,952	7,726	11,419	28.81	396
1966	40.34	20	16	24	30.69	1
1968	25,220.94	11,778	9,144	16,077	31.98	503
1972	100.86	43	33	68	34.63	2
1976	26,174.69	9,863	7,657	18,518	37.39	495
1977	7,793.23	2,846	2,209	5,584	38.09	147
1980	49,217.60	16,217	12,590	36,628	40.23	910
1981	574.81	182	141	434	40.96	11
1982	73,430.32	22,418	17,404	56,026	41.68	1,344
1983	22,571.45	6,613	5,134	17,437	42.42	411
1984	233,001.41	65,403	50,775	182,226	43.16	4,222
1985	364.95	98	76	289	43.90	7
1987	8,584.44	2,089	1,622	6,962	45.40	153
1988	550.64	127	99	452	46.15	10
1989	346,117.36	75,523	58,632	287,485	46.91	6,128
1990	66,144.04	13,593	10,553	55,591	47.67	1,166
1991	9,561.37	1,842	1,430	8,131	48.44	168
1992	2,703.94	486	377	2,327	49.21	47
1993	69,964.01	11,670	9,060	60,904	49.99	1,218
1995	51,576.58	7,262	5,638	45,939	51.55	891
1997	209,684.05	24,051	18,672	191,012	53.12	3,596
1998	371,306.48	37,613	29,201	342,105	53.92	6,345
1999	458,139.11	40,316	31,299	426,840	54.72	7,800
2000	969,148.06	72,395	56,203	912,945	55.52	16,444
2001	108,996.13	6,671	5,179	103,817	56.33	1,843
2002	752,880.08	35,912	27,880	725,000	57.14	12,688
2003	159,349.49	5,450	4,231	155,118	57.95	2,677

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 307 WELLS AND SPRINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. 0						
2004	414,423.08	8,496	6,596	407,827	58.77	6,939
2005	726,611.64	4,941	3,836	722,776	59.59	12,129
	5,932,322.45	1,043,624	810,213	5,122,109		110,761
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					46.2	1.87

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 308 INFILTRATION GALLERIES AND TUNNELS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
NET SALVAGE PERCENT.. 0						
2003	1,803.84	71		1,804	57.64	31
	1,803.84	71		1,804		31
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					58.2	1.72

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 309 SUPPLY MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. -20						
1880	5,080.62	5,801	6,097			
1881	134.08	152	161			
1891	6,868.42	7,552	8,242			
1897	70.00	75	84			
1901	29,742.83	31,637	35,691			
1912	19,049.54	19,421	22,859			
1930	675.54	619	811			
1945	30,606.09	24,119	33,022	3,705	25.75	144
1947	30,894.02	23,727	32,485	4,588	27.00	170
1952	9,636.00	6,895	9,440	2,123	30.28	70
1954	6,391.26	4,433	6,069	1,601	31.65	51
1955	173,612.40	118,480	162,214	46,121	32.35	1,426
1956	116,648.04	78,289	107,187	32,791	33.05	992
1957	4,036.65	2,664	3,647	1,197	33.76	35
1959	76,230.38	48,528	66,441	25,035	35.21	711
1960	62,459.56	39,035	53,444	21,507	35.94	598
1961	125,281.65	76,808	105,160	45,178	36.68	1,232
1962	7,984.52	4,799	6,570	3,011	37.43	80
1963	16,210.10	9,549	13,074	6,378	38.18	167
1964	104,020.93	60,016	82,169	42,656	38.94	1,095
1965	87.83	50	68	37	39.70	1
1966	393.44	217	297	175	40.48	4
1967	23,235.18	12,544	17,174	10,708	41.26	260
1968	463,386.51	244,390	334,601	221,463	42.04	5,268
1969	1,628.70	838	1,147	807	42.83	19
1970	1,842.66	925	1,266	945	43.63	22
1971	462,698.51	226,315	309,854	245,384	44.43	5,523
1972	41,952.37	19,976	27,350	22,993	45.24	508
1973	209,195.15	96,899	132,667	118,367	46.05	2,570
1974	3,093.38	1,392	1,906	1,806	46.87	39
1975	1,698.02	742	1,016	1,022	47.70	21
1976	6,299.57	2,668	3,653	3,906	48.53	80
1977	87,078.42	35,706	48,886	55,608	49.37	1,126
1978	382.84	152	208	251	50.21	5
1979	7,032.84	2,695	3,690	4,749	51.05	93
1980	68,418.58	25,279	34,610	47,492	51.91	915
1981	3,097.94	1,102	1,509	2,209	52.76	42
1982	85,164.50	29,136	39,891	62,306	53.62	1,162

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 309 SUPPLY MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R2.5						
NET SALVAGE PERCENT.. -20						
1983	2,600.46	853	1,168	1,953	54.49	36
1984	334,920.01	105,259	144,113	257,791	55.36	4,657
1985	804,364.92	241,406	330,515	634,723	56.24	11,286
1986	31,882.10	9,125	12,493	25,766	57.11	451
1987	17,061.00	4,641	6,354	14,119	58.00	243
1988	41,904.20	10,801	14,788	35,497	58.89	603
1989	143,093.39	34,840	47,700	124,012	59.78	2,074
1990	49,678.64	11,380	15,581	44,033	60.68	726
1991	261,451.56	56,128	76,846	236,896	61.58	3,847
1992	40,069.07	8,025	10,987	37,096	62.48	594
1993	2,577,230.94	478,746	655,463	2,437,214	63.39	38,448
1994	60,085.98	10,289	14,087	58,016	64.30	902
1995	37,268.50	5,836	7,990	36,732	65.21	563
1996	116.75	17	23	117	66.13	2
1997	31,055.26	3,950	5,408	31,858	67.05	475
1998	60,475.86	6,793	9,300	63,271	67.98	931
1999	4,038.10	394	539	4,307	68.90	63
2000	9,851,208.61	813,316	1,113,533	10,707,917	69.84	153,321
2002	119,233.64	6,296	8,620	134,460	71.70	1,875
2003	24,279.31	918	1,257	27,878	72.64	384
	16,784,337.37	3,072,638	4,191,425	15,949,775		245,910
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					64.9	1.47

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 310.10 POWER GENERATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
NET SALVAGE PERCENT.. 0						
1959	14,828.97	10,778	8,733	6,096	13.66	446
1973	15,780.53	8,714	7,060	8,721	22.39	390
1980	6,013.46	2,690	2,180	3,833	27.63	139
1984	22,310.81	8,550	6,928	15,383	30.84	499
1985	900.00	330	267	633	31.66	20
1987	7,500.00	2,501	2,026	5,474	33.33	164
1997	250,012.02	39,452	31,966	218,046	42.11	5,178
2000	5,884.20	605	490	5,394	44.86	120
	323,229.99	73,620	59,650	263,580		6,956
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					37.9	2.15

MISSOURI AMERICAN WATER COMPANY

ACCOUNT 310.20 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
1954	347.69	282		348	9.40	37
	347.69	282		348		37
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					9.4	10.64