ST. LOUIS COUNTY WATER

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

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)	$ 381,665,928	$ 381,665,928	$ 381,665,928
2	Rate of Return		7.07%	7.30%	7.53%
3	Net Operating Income Requirement		$ 26,983,781	$ 27,861,613	$ 28,739,444
4	Net Operating Income Available	(From Accounting Schedule 9)	23,963,355	23,963,355	23,963,355
5	Additional Net Operating Income Requirement		$ 3,020,426	$ 3,898,258	$ 4,776,090
6	Income Tax Requirement:	(From Accounting Schedule 11)			
7	Required Current Income Tax		$ 7,703,918	$ 8,250,875	$ 8,797,832
8	Test Year Current Income Tax		5,821,961	5,821,961	5,821,961
9	Additional Current Income Tax Requirement		$ 1,881,957	$ 2,428,913	$ 2,975,870
10	Additional Gross Revenue Requirement Before Allowances		$ 4,902,383	$ 6,327,172	$ 7,751,960
11	Allowance for True-up		$	$ 0	$ 0
12	**Additional Gross Revenue Requirement**		**$ 4,902,383**	**$ 6,327,172**	**$ 7,751,960**
13	Adjusted Revenue at Current Rates	(From Accounting Schedule 9)	$ 121,789,838	$ 121,789,838	$ 121,789,838
14	Total Gross Revenue Requirement		$ 126,692,221	$ 128,117,009	$ 129,541,798

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)	$ 808,256,225	$ 7,411,118	$ 815,667,343
2	Less:				0
3	Accumulated Depreciation Reserve	(From Accounting Schedule 5)	237,733,122	2,423,384	240,156,506
4	Accumulated Amortization Reserve			0	0
5	Net Plant in Service		$ 570,523,103	$ 4,987,734	$ 575,510,837
6	Add:				
7	Cash Working Capital	(From Accounting Schedule 8)	$ 3,785,888	$	$ 3,785,888
8	Materials and Supplies		2,410,307	14,028	2,424,335
9	Prepayments			505,087	505,087
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		$ 6,196,195	$ 519,114	$ 6,715,309
15	Deduct:				
16	Interest Offset	(From Accounting Schedule 8)	$ 1,530,301	$	$ 1,530,301
17	Federal Income Tax Offset	(From Accounting Schedule 8)	(457,384)		(457,384)
18	State Income Tax Offset	(From Accounting Schedule 8)	(8,997)		(8,997)
19	Contributions In Aid of Construction:		99,729,603	0	99,729,603
20	Customer Advances		47,370,307	138,185	47,508,492
21	Customer Deposits			0	0
22	Pre-71 ITC			0	0
23	Deferred Income Taxes			44,680,544	44,680,544
24	Accrued Pension Liability		229,325	7,348,334	7,577,659
25	Other			0	0
26	Other			0	0
27	Other			0	0
28	Total Deductions to Net Plant in Service		$ 148,393,155	$ 52,167,063	$ 200,560,218
29	**Total Rate Base**		**$ 428,326,143**	**$ (46,660,215)**	**$ 381,665,928**

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 5/31/07 (C)		Adjustments Amount (D)	Adjustments No. (E)		Corporate Distribution (F)		As Adjusted (C)+(D)+(F) (G)
1		Intangible									
2	301	Organization	$	(21,895)	$	0	P-1	$	133,627	$	111,732
3	302	Franchise & Consents		19,361		0	P-2		0		19,361
4	303	Miscellaneous Intangible				0	P-3		209,211		209,211
5		Total Intangible	$	(2,534)	$	0		$	342,838	$	340,304
6		Source of Supply									
7	310	Land & Land Rights	$	91,400	$	0	P-4	$	0	$	91,400
8	311	Structures & Improvements		6,082,535		0	P-5		0		6,082,535
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	$	12,008,978	$	0		$	0	$	12,008,978
20		Pumping									
21	320	Land & Land Rights	$	284,588	$	0	P-15	$	0	$	284,588
22	321	S & I-Plant		298,222		0	P-16		0		298,222
23	321.1	S & I-Pumps (STL)		4,847,409		0	P-17		0		4,847,409
24	321.2	S & I-Boosters		2,963,273		0	P-18		0		2,963,273
25	322	Boiler Equipment				0	P-19		0		0
26	323	Other Power Prod. Equip.				0	P-20		0		0
27	324	Steam Pumping Equipment				0	P-21		0		0
28	325.1	Electric Pumping Equipment		1,513,130		0	P-22		0		1,513,130
29	325.2	Pumping Equipment-Pre '46		874,158		0	P-23		0		874,158
30	325.3	Pumping Equipment-Post '46		26,073,810		0	P-24		0		26,073,810
31	325	Pumping Equipment-Booster		1,497,783		0	P-25		0		1,497,783
32	326	Diesel Pumping Equipment				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		(959)		0	P-29		0		(959)
36	328	Other Pumping Equipment		130,815		0	P-30		0		130,815
37		Total Pumping	$	40,388,978	$	0		$	0	$	40,388,978
38		Water Treatment Plant									
39	330	Land & Land Rights	$	1,371,407	$	0	P-31	$	0	$	1,371,407
40	331	Structures & Improvements		2,630,572		0	P-32		0		2,630,572
41	331	S & I - North Plant		10,655,844		0	P-33		0		10,655,844
42	331	S & I-Central 1 & 2		2,682,828		0	P-34		0		2,682,828
43	331	S & I-Central 3		21,642,034		0	P-35		0		21,642,034
44	331	S & I-South Plant		2,405,343		0	P-36		0		2,405,343
45	331	S & I-Meramac		9,180,769		0	P-37		0		9,180,769
46	332	WT Equip Non-Media		2,069,799		0	P-38		0		2,069,799
47	332	WT Equip-North Plant		7,427,972		0	P-39		0		7,427,972
48	332	WT Equip-Central 1 & 2		2,256,219		0	P-40		0		2,256,219
49	332	WT Equip-Central 3		22,408,186		0	P-41		0		22,408,186

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

St. Louis County Water

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
50	332	WT Equip-South Plant	5,286,998	0	P-42	0	5,286,998
51	332	WT Equip-Meramac	7,366,432	0	P-43	0	7,366,432
52	332	Other P/E Hand Equipment	492,610	0	P-44	0	492,610
53	332.4	Equipment Filter Media	775,592	0	P-45	0	775,592
54		Total Water Treatment Plant	$ 98,652,605	$ 0		$ 0	$ 98,652,605
55		Transmission & Distribution					
56	340	Land & Land Rights	$ 4,002,149	$ 0	P-46	$ 0	$ 4,002,149
57	341	Structures & Improvements	5,159,908	0	P-47	0	5,159,908
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	2,564,966	0	P-50	0	2,564,966
61	342	Rsvr & Standpipe-Ground	9,641,440	0	P-51	0	9,641,440
62	343	T & D Mains (Not Classified)	2,669,068	0	P-52	0	2,669,068
63	343.1	T & D Mains - 4" & Less	17,130	0	P-53	0	17,130
64	343.1	T & D Mains AC 4 (STL)	2,878,469	0	P-54	0	2,878,469
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"	729,375	0	P-56	(150)	729,225
67	343.2	CI-10" & Smaller-1900-1928	2,798,365	0	P-57	0	2,798,365
68	343.2	CI-10" & Smaller 1929-1956	17,261,094	0	P-58	0	17,261,094
69	343.2	CI-10" & Smaller-1957-1993	53,095,575	0	P-59	0	53,095,575
70	343.2	T & D Mains - DI 6-8 (STL)	249,424,168	0	P-60	0	249,424,168
71	343.2	T & D Mains - DI 6-10" (TN)		0	P-61	0	0
72	343.2	T & D Mains - PL 6-8" (STL)	0	0	P-62	0	0
73	343.3	T & D Mains - 10" to 16"	156,644	0	P-63	13,925	170,569
74	343.3	T & D Mains - 18" & Greater		0	P-64	0	0
75	343.3	CI-12" (STL)	13,025,966	0	P-65	0	13,025,966
76	343.3	CI-16" (STL)	19,124,068	0	P-66	0	19,124,068
77	343.3	T & D Mains - DI 12 (STL)	60,442,786	0	P-66	0	60,442,786
78	343.3	T & D Mains - DI 16 & Greater (STL)	107,705,919	0	P-67	0	107,705,919
79	343.3	T & D Mains - LJ 20 (STL)	4,499,594	0	P-68	0	4,499,594
80	343.3	T & D Mains - PL 12 (STL)	316,375	0	P-69	0	316,375
81	344	Fire Mains		0	P-70	0	0
82	345	Services	82,039	0	P-71	0	82,039
83	346.1	Meters-Bronze Case	700,737	0	P-72	0	700,737
84	346.2	Meters-Plastic Case	0	0	P-73	0	0
85	346.3	Meters-Other	20,422,485	0	P-74	0	20,422,485
86	346.3	Meters-Remote (ARB's)	4,231,499	0	P-75	0	4,231,499
87	347.1	Meter Install	2,775,181	0	P-76	0	2,775,181
88	347.2	Meter Install-Other	10,420,779	0	P-77	0	10,420,779
89	348	Hydrants	38,164,775	0	P-78	0	38,164,775
90	349	Other T&D Plant		0	P-79	0	0
91		Total Transmission & Distribution	$ 632,628,099	$ 0		$ 13,775	$ 632,641,874

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Plant In Service

St. Louis County Water

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
92		Sewer Plant					
93	351	Structures & Improvements	$	$ 0	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	286,102	0	P-91	0	286,102
107	390.1	S & I-Offices	12,947	0	P-92	0	12,947
108	390.1	S & I-Leasehold	539,234	0	P-93	0	539,234
109	390.1	S & I-Leasehold - SCADA	339,728	0	P-94	0	339,728
110	390.3	S&I-Misc	1,436,654	0	P-95	0	1,436,654
111	391	Office Furniture and Equipment	8,043,995	(6,489,353)	P-96	555,536	2,110,178
112	391.2	Computers & Peripheral Equipment	3,364,562	0	P-97	1,707,606	5,072,168
113	391.25	Computer Software	2,602,627	0	P-98	4,479,026	7,081,653
114	391.26	Computer Software Personal		0	P-99	86,870	86,870
115	391.3	Data Handling Equipment	14,606	0	P-100	0	14,606
116	391.3	Other Office Equipment	168,978	0	P-101	10,472	179,450
117	392.11	Trans Equipment-Lt Duty Trucks		0	P-102	29,867	29,867
118	392.12	Trans Equipment-Hvy Duty Trucks	4,154,168	0	P-103	0	4,154,168
119	392.2	Trans Equipment-Autos	282,195	0	P-104	110,340	392,535
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	1,087,738	0	P-107	12,190	1,099,928
123	394	Tools, Shop & Garage Equip Other	4,046,612	0	P-108	0	4,046,612
124	395	Laboratory Equipment	1,136,463	0	P-109	0	1,136,463
125	395	Laboratory Equipment Other	285,859	0	P-110	0	285,859
126	396	Power Operated Equipment	1,234,930	0	P-111	0	1,234,930
127	397	Comm Equipment-Non-Tele	1,075,587	0	P-112	28,811	1,104,398
128	397.2	Comm Equipment-Tele	57,657	0	P-113	25,807	83,464
129	398	Miscellaneous	739,986	0	P-114	7,979	747,965
130	399	Other Tangible Property	40,603	0	P-115	0	40,603
131		Total General Plant	$ 31,069,452	$ (6,489,353)		$ 7,054,505	$ 31,634,604
132		**Total Plant In Service**	**$ 814,745,578**	**$ (6,489,353)**		**$ 7,411,118**	**$ 815,667,343**

Missouri-American Water Company
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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	To Eliminate Excess Capacity		$	
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				

Missouri-American Water Company
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Depreciation Reserve

St. Louis County Water

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
1		Intangible					
2	301	Organization	$ (25,007)	$ 0	R-1	$ 0	$ (25,007)
3	302	Franchise & Consents		0	R-2	0	0
4	303	Miscellaneous Intangible		0	R-3	251,036	251,036
5		Total Intangible	$ (25,007)	$ 0		$ 251,036	$ 226,029
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

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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)	5,275,654	0	R-52	0	5,275,654
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	$ 160,048,510	$ 0		$ 0	$ 160,048,510

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Depreciation Reserve

St. Louis County Water

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
92		Sewer Plant					
93	351.0	Structures & Improvements	$	$ 0	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	(118,348)	64,957
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	(16,226)	676,636
112	391.2	Computers & Peripheral Equipment	555,443	0	R-97	88,297	643,740
113	391.25	Computer Software	438,819	0	R-98	2,032,960	2,471,779
114	391.26	Computer Software Personal		0	R-99	18,541	18,541
115	391.3	Data Handling Equipment		0	R-100	0	0
116	391.3	Other Office Equipment	64,117	0	R-101	6,567	70,684
117	392.11	Trans Equipment-Lt Duty Trucks	812,842	0	R-102	45,776	858,618
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	89,833	554,976
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	3,849	781,973
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	8,389	561,596
128	397.2	Comm Equipment-Tele	3,372	0	R-113	10,415	13,787
129	398	Miscellaneous	78,418	0	R-114	2,295	80,713
130	399	Other Tangible Property	48,110	0	R-115	0	48,110
131		Total General Plant	$ 12,119,537	$ (914,350)		$ 2,172,347	$ 13,377,534
132		Not Classified		0	R-116	0	0
133		**Total Depreciation Reserve**	$ 238,647,472	$ (914,350)		$ 2,423,384	$ 240,156,506

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Adjustments To Reserve

St. Louis County

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

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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	$ (21,895)	0.00%	$ 0	$ 0	$ 0
3	302	Franchise & Consents	19,361	0.00%	0	0	0
4	303	Miscellaneous Intangible	0	0.00%	0	0	0
5		Total Intangible	$ (2,534)		$ 0	$ 0	$ 0
6		Source of Supply					
7	310	Land & Land Rights	$ 91,400	0.00%	$ 0	$ 0	$ 0
8	311	Structures & Improvements	6,082,535	2.45%	149,022	0	149,022
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	$ 12,008,978		$ 242,383	$ 0	$ 242,383
20		Pumping					
21	320	Land & Land Rights	$ 284,588	0.00%	$ 0	$ 0	$ 0
22	321	S & I-Plant	298,222	1.73%	5,159	0	5,159
23	321.1	S & I-Pumps (STL)	4,847,409	1.73%	83,860	0	83,860
24	321.2	S & I-Boosters	2,963,273	1.73%	51,265	0	51,265
25	322	Boiler Equipment	0	2.00%	0	0	0
26	323	Other Power Prod. Equip.	0	2.00%	0	0	0
27	324	Steam Pumping Equipment	0	0.00%	0	0	0
28	325.1	Electric Pumping Equipment	1,513,130	2.44%	36,920	0	36,920
29	325.2	Pumping Equipment-Pre '46	874,158	2.44%	21,329	0	21,329
30	325.3	Pumping Equipment-Post '46	26,073,810	2.44%	636,201	0	636,201
31	325	Pumping Equipment-Booster	1,497,783	2.44%	36,546	0	36,546
32	326	Diesel Pumping Equipment	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	(959)	2.44%	(23)	0	(23)
36	328	Other Pumping Equipment	130,815	2.44%	3,192	0	3,192
37		Total Pumping	$ 40,388,978		$ 920,974	$ 0	$ 920,974
38		Water Treatment Plant					
39	330	Land & Land Rights	$ 1,371,407	0.00%	$ 0	$ 0	$ 0
40	331	Structures & Improvements	2,630,572	1.63%	42,878	0	42,878
41	331	S & I - North Plant	10,655,844	1.63%	173,690	0	173,690
42	331	S & I-Central 1 & 2	2,682,828	1.63%	43,730	0	43,730
43	331	S & I-Central 3	21,642,034	1.63%	352,765	0	352,765
44	331	S & I-South Plant	2,405,343	1.63%	39,207	0	39,207
45	331	S & I-Meramac	9,180,769	1.63%	149,647	0	149,647
46	332	WT Equip Non-Media	2,069,799	2.78%	57,540	0	57,540
47	332	WT Equip-North Plant	7,427,972	2.78%	206,498	0	206,498
48	332	WT Equip-Central 1 & 2	2,256,219	2.78%	62,723	0	62,723
49	332	WT Equip-Central 3	22,408,186	2.78%	622,948	0	622,948
50	332	WT Equip-South Plant	5,286,998	2.78%	146,979	0	146,979
51	332	WT Equip-Meramac	7,366,432	2.78%	204,787	0	204,787
52	332	Other P/E Hand Equipment	492,610	3.33%	16,404	0	16,404
53	332.4	Equipment Filter Media	775,592	2.78%	21,561	0	21,561
54		Total Water Treatment Plant	$ 98,652,605		$ 2,141,357	$ 0	$ 2,141,357

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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	$ 4,002,149	0.00%	$ 0	$ 0	$ 0
57	341	Structures & Improvements	5,159,908	2.67%	137,770	0	137,770
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	2,564,966	2.25%	57,712	0	57,712
61	342	Rsvr & Standpipe-Ground	9,641,440	2.25%	216,932	0	216,932
62	343	T & D Mains (Not Classified)	2,669,068	1.50%	40,036	0	40,036
63	343.1	T & D Mains - 4" & Less	17,130	1.50%	257	0	257
64	343.1	T & D Mains AC 4 (STL)	2,878,469	1.50%	43,177	0	43,177
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"	729,375	1.50%	10,941	(2)	10,938
67	343.2	CI-10" & Smaller-1900-1928	2,798,365	1.50%	41,975	0	41,975
68	343.2	CI-10" & Smaller 1929-1956	17,261,094	1.50%	258,916	0	258,916
69	343.2	CI-10" & Smaller-1957-1993	53,095,575	1.50%	796,434	0	796,434
70	343.2	T & D Mains - DI 6-8 (STL)	249,424,168	1.50%	3,741,363	0	3,741,363
71	343.2	T & D Mains - DI 6-10" (TN)	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"	156,644	1.50%	2,350	209	2,559
74	343.3	T & D Mains - 18" & Greater	0	1.50%	0	0	0
75	343.3	CI-12" (STL)	13,025,966	1.50%	195,389	0	195,389
76	343.3	CI-16" (STL)	19,124,068	1.50%	286,861	0	286,861
77	343.3	T & D Mains - DI 12 (STL)	60,442,786	1.50%	906,642	0	906,642
78	343.3	T & D Mains - DI 16 & Greater (STL)	107,705,919	1.50%	1,615,589	0	1,615,589
79	343.3	T & D Mains - LJ 20 (STL)	4,499,594	1.50%	67,494	0	67,494
80	343.3	T & D Mains - PL 12 (STL)	316,375	1.50%	4,746	0	4,746
81	344	Fire Mains	0	1.50%	0	0	0
82	345	Services	82,039	3.08%	2,527	0	2,527
83	346.1	Meters-Bronze Case	700,737	2.43%	17,028	0	17,028
84	346.2	Meters-Plastic Case	0	2.43%	0	0	0
85	346.3	Meters-Other	20,422,485	2.43%	496,266	0	496,266
86	346.3	Meters-Remote (ARB's)	4,231,499	2.43%	102,825	0	102,825
87	347.1	Meter Install	2,775,181	2.43%	67,437	0	67,437
88	347.2	Meter Install-Other	10,420,779	2.43%	253,225	0	253,225
89	348	Hydrants	38,164,775	1.92%	732,764	0	732,764
90	349	Other T&D Plant	0	2.00%	0	0	0
91		Total Transmission & Distribution	$ 632,628,099		$ 10,097,407	$ 207	$ 10,097,614
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	286,102	2.40%	6,866	0	6,866
107	390.1	S & I-Offices	12,947	2.40%	311	0	311
108	390.1	S & I-Leasehold	539,234	5.00%	26,962	0	26,962

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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	1,436,654	2.40%	34,480	0	34,480
111	391	Office Furniture and Equipment	1,554,642	4.00%	62,186	22,221	84,407
112	391.2	Computers & Peripheral Equipment	3,364,562	14.29%	480,796	244,017	724,813
113	391.25	Computer Software	2,602,627	14.29%	371,915	640,053	1,011,968
114	391.26	Computer Software Personal	0	14.29%	0	12,414	12,414
115	391.3	Data Handling Equipment	14,606	6.67%	974	0	974
116	391.3	Other Office Equipment	168,978	6.67%	11,271	699	11,969
117	392.11	Trans Equipment-Lt Duty Trucks	0	0.00%	0	0	0
118	392.12	Trans Equipment-Hvy Duty Trucks	4,154,168	8.33%	346,042	0	346,042
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	1,087,738	5.00%	54,387	610	54,996
123	394	Tools, Shop & Garage Equip Other	4,046,612	5.00%	202,331	0	202,331
124	395	Laboratory Equipment	1,136,463	4.00%	45,459	0	45,459
125	395	Laboratory Equipment Other	285,859	4.00%	11,434	0	11,434
126	396	Power Operated Equipment	1,234,930	6.82%	84,222	0	84,222
127	397	Comm Equipment-Non-Tele	1,075,587	5.00%	53,779	1,441	55,220
128	397.2	Comm Equipment-Tele	57,657	6.67%	3,846	1,721	5,567
129	398	Miscellaneous	739,986	5.00%	36,999	399	37,398
130	399	Other Tangible Property	40,603	5.00%	2,030	0	2,030
131		Total General Plant	$ 24,580,099		$ 1,856,657	$ 923,574	$ 2,780,231
132		**Total Depreciation Expense**	**$ 808,256,225**		**$ 15,258,778**	**$ 923,780**	**$ 16,182,559**

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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	$	8,873,105	62.08	13.00	49.08	0.1345	$	1,193,433
3	Payroll Withholdings:								
4	FICA - Employee Portion		1,230,691	62.08	16.19	45.89	0.1257		154,698
5	Federal Income Taxes Withheld		2,909,978	62.08	16.19	45.89	0.1257		365,784
6	State Income Taxes Withheld		944,433	62.08	18.19	43.89	0.1202		113,521
7	401(k)		1,691,570	62.08	38.82	23.26	0.0637		107,753
8	EIP		130,804	62.08	38.82	23.26	0.0637		8,332
9	Fuel & Power		6,119,533	62.08	37.20	24.88	0.0682		417,352
10	Chemicals		5,198,511	62.08	62.08	0.00	0.0000		0
11	Materials and Supplies		1,961,177	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		17,531,776	62.08	21.41	40.67	0.1114		1,953,040
14	Group Insurance		3,725,174	62.08	(7.50)	69.58	0.1906		710,018
15	OPEB's		778,464	62.08	3.41	58.67	0.1607		125,099
16	Pensions		2,137,072	62.08	17.58	44.50	0.1219		260,509
17	EIP - Employer Match		(27,383)	62.08	38.82	23.26	0.0637		(1,744)
18	401(k) - Employer Match		325,055	62.08	38.82	23.26	0.0637		20,706
19	Insurance Other Than Group		3,119,940	62.08	42.44	19.64	0.0538		167,853
20	Uncollectible Accounts		1,134,544	62.08	62.08	0.00	0.0000		0
21	Rents		246,910	62.08	(9.96)	72.04	0.1974		48,740
22	Cash Vouchers		8,472,052	62.08	21.41	40.67	0.1114		943,787
23	Total Operation & Maintenance Expense	$	66,718,466					$	6,600,451
24	Taxes Other Than Income								
25	FICA - Employer Portion		1,230,691	62.08	16.19	45.89	0.1257	$	154,698
26	Federal Unemployment		17,292	62.08	76.38	(14.30)	(0.0392)		(678)
27	State Unemployment		44,310	62.08	76.38	(14.30)	(0.0392)		(1,737)
28	Property Taxes		7,250,405	62.08	182.50	(120.42)	(0.3299)		(2,391,909)
29	Franchise Tax		193,066	62.08	(77.50)	139.58	0.3824		73,829
30	PSC Assessment		1,007,702	62.08	(31.63)	93.71	0.2567		258,677
31	Total Taxes Other Than Income	$	9,743,466					$	(1,907,120)
32	Other Expenses								
33	Gross Receipts Tax		10,361,550	25.96	47.37	(21.41)	(0.0587)		(608,223)
34	Sales Tax		702,091	0.00	8.12	(8.12)	(0.0222)		(15,586)
35	Missouri Primacy Fees		475,896	25.96	243.50	(217.54)	(0.5960)		(283,634)
36	Total Other Expenses	$	11,539,538					$	(907,443)
37	**Cash Working Capital Before Income Tax and Interest Offsets**							$	3,785,888
38	Interest Expense	$	11,946,144	62.08	108.85	(46.77)	(0.1281)	$	(1,530,301)
39	Federal Income Tax	$	6,657,707	62.08	37.00	25.08	0.0687	$	457,384
40	State Income Tax	$	1,046,211	62.08	58.95	3.13	0.0086	$	8,997

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

Income Statement

St. Louis County

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	$ 74,835,203	$ 3,388,625	S-1	$ 0	$ 78,223,828
3	Commercial Revenue	22,402,412	1,060,705	S-2	26	23,463,143
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	(406,162)	S-8	152,248	1,302,091
10	Total Revenues	$ 117,009,962	$ 4,627,601		$ 152,275	$ 121,789,838
11	Operating Expenses:					
12	Operation & Maintenance:					
13	Source of Supply	1,103,157	(2,400)	S-9	495	1,101,252
14	Pumping	7,535,298	174,806	S-10	(121,731)	7,588,373
15	Water Treatment	8,504,477	(384,883)	S-11	1,062	8,120,656
16	Transmission & Distribution	11,028,660	276,802	S-12	6,802	11,312,263
17	Customer Accounts	1,562,480	(41,990)	S-13	2,525,085	4,045,575
18	Administrative & General	(851,755)	9,279,444	S-14	26,122,658	34,550,346
19	Total O & M Expense	$ 28,882,317	$ 9,301,778		$ 28,534,371	$ 66,718,466
20	Other Operating Expenses:					
21	Depreciation - Plant	9,425,655	3,768,164	S-15	923,780	14,117,600
22	Amortization	0	0	S-16	0	0
23	Taxes Other Than Income	7,565,474	918,591	S-17	1,259,401	9,743,466
24	Total Other Operating Expense	$ 16,991,129	$ 4,686,755		$ 2,183,182	$ 23,861,066
25	Total Operating Expenses	45,873,446	13,988,533		30,717,552	90,579,531
26	Net Income Before Income Taxes	$ 71,136,516	$ (9,360,932)		$ (30,565,277)	$ 31,210,306
27	Income Taxes:					
28	Current Income Tax	$ 0	$ 2,453,396	S-18	$ 3,368,563	$ 5,821,959
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	$ (1,815,609)		$ 8,744,547	$ 7,246,950
33	**Net Operating Income**	**$ 70,818,504**	**$ (7,545,323)**		**$ (39,309,825)**	**$ 23,963,357**

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. Louis County

Adjmt No.	Description		Adjustment Amount		Total Adjustment
Residential Revenue	S-1			$	3,388,625
1	To Normalize and Annualize Revenues (Grissum)	$	2,500,815		
2	To Remove Unbilled Revenues (Grissum)		1,204,241		
3	To Remove ISRS and Property Tax Surcharges (Grissum)		(316,431)		
Commercial Revenue	S-2			$	1,060,705
1	To Normalize and Annualize Revenues (Grissum)	$	875,871		
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			$	(406,162)
1	To Include Compensation for MAWC Services Provided by AWR (Cassidy)		0		
Source of Supply	S-9			$	(2,400)
1	To Annualize Payroll (Hanneken)	$	22,240		
2	To Normalize Overtime Pay (Hanneken)		(9,588)		

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

Adjustments To Income Statement

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			$	174,806
1	To Annualize Payroll (Hanneken)	$	94,413		
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)		128,422		
Water Treatment	S-11			$	(384,883)
1	To Annualize Payroll (Hanneken)	$	131,941		
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)		(544,870)		
Transmission & Distribution	S-12			$	276,802
1	To Annualize Payroll (Hanneken)	$	474,425		
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			$	(41,990)
1	To Annualize Payroll (Hanneken)	$	94,128		
2	To Normalize Overtime Pay (Hanneken)		(40,582)		
3	To Annualize Postage Expense (Grissum)		82,453		
4	To Annualize Uncollectibles Expense (Grissum)		(177,989)		
Administrative & General	S-14			$	9,279,444
1	To Annualize Payroll (Hanneken)	$	126,315		
2	To Normalize Overtime Pay (Hanneken)		(54,459)		

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. 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)	104,018	
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 Group Insurance Expense (Hanneken)	5,662,811	
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	
29	To Annualize Defined Contribution Pension Expense	(7,663)	
Depreciation - Plant	S-15		$ 3,768,164
1	To annualize depreciation expense at Staff's proposed rates (Began)	$ 5,833,123	

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. Louis County

Adjmt No	Description		Adjustment Amount		Total Adjustment
2	To adjust depreciation expense related to contributions in aid of construction (Began)		(1,850,257)		
3	To adjust depreciation related to transportation and power operated equipment (Began)		(214,702)		
Amortization	S-16			$	0
1		$	0		
Taxes Other Than Income	S-17			$	918,591
1	To Annualize Payroll Taxes (Hanneken)	$	95,908		
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)		831,594		
Current Income Tax	S-18			$	2,453,398
1	To adjust current income tax expense. (Cassidy)	$	2,453,397		
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		

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

Income Tax Calculation

St. Louis County

Line	Description			Test Year	7.07% Return	7.30% Return	7.53% Return
	(A)			(B)	(C)	(D)	(E)
1	Net Operating Income (Acct. Sch. 1)			$ 23,963,357	$ 26,983,781	$ 27,861,613	$ 28,739,444
2	Add:						
3	Current Income Tax			5,821,961	7,703,918	8,250,875	8,797,832
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			$ 31,210,308	$ 36,112,689	$ 37,537,478	$ 38,962,266
8	Addditions to Net Income Before Income Tax:						
9	Book Depreciation			$ 14,117,600	$ 14,117,600	$ 14,117,600	$ 14,117,600
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			26,319	26,319	26,319	26,319
13	Other (Describe)			0	0	0	0
14	Other (Describe)			0	0	0	0
15	Total Additions			$ 14,143,919	$ 14,143,919	$ 14,143,919	$ 14,143,919
16	Subtractions to Net Income Before Income Tax:						
17	Interest Expense	@	3.13%	$ 11,946,144	$ 11,946,144	$ 11,946,144	$ 11,946,144
18	Tax Straight Line Depreciation			14,117,600	14,117,600	14,117,600	14,117,600
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			$ 30,188,377	$ 30,188,377	$ 30,188,377	$ 30,188,377
24	Net Taxable Income			$ 15,165,849	$ 20,068,231	$ 21,493,019	$ 22,917,808
25	Provision for Federal Income Tax						
26	Net Taxable Income			$ 15,165,849	$ 20,068,231	$ 21,493,019	$ 22,917,808
27	Deduct Missouri Income Tax	@	100.00%	790,637	1,046,211	1,120,489	1,194,767
28	Federal Taxable Income			$ 14,375,212	$ 19,022,020	$ 20,372,530	$ 21,723,041
29	Federal Income Tax	@	35.00%	$ 5,031,324	$ 6,657,707	$ 7,130,385	$ 7,603,064
30	Provision for Missouri Income Tax						
31	Net Taxable Income			$ 15,165,849	$ 20,068,231	$ 21,493,019	$ 22,917,808
32	Deduct Federal Income Tax	@	50.00%	2,515,662	3,328,853	3,565,193	3,801,532
33	Missouri Taxable Income			$ 12,650,187	$ 16,739,378	$ 17,927,826	$ 19,116,276
34	Missouri Income Tax	@	6.25%	$ 790,637	$ 1,046,211	$ 1,120,489	$ 1,194,767
35	Summary of Provision For Income Tax						
36	Federal Income Tax			$ 5,031,324	$ 6,657,707	$ 7,130,385	$ 7,603,064
37	State Income Tax			790,637	1,046,211	1,120,489	1,194,767
38	**Total Current Income Tax**			**$ 5,821,961**	**$ 7,703,918**	**$ 8,250,875**	**$ 8,797,832**

WARREN COUNTY WATER

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

Revenue Requirement

Line	(A)		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)	$	1,115,823	$	1,115,823	$	1,115,823
2	Rate of Return		7.07%		7.30%		7.53%
3	Net Operating Income Requirement	$	78,889	$	81,455	$	84,021
4	Net Operating Income Available (From Accounting Schedule 9)		(56,705)		(56,705)		(56,705)
5	Additional Net Operating Income Requirement	$	135,593	$	138,160	$	140,726
6	Income Tax Requirement: (From Accounting Schedule 11)						
7	Required Current Income Tax	$	30,637	$	32,236	$	33,835
8	Test Year Current Income Tax		(53,848)		(53,848)		(53,848)
9	Additional Current Income Tax Requirement	$	84,485	$	86,085	$	87,683
10	Additional Gross Revenue Requirement Before Allowances	$	220,079	$	224,244	$	228,410
11	Allowance for True-up	$		$	0	$	0
12	**Additional Gross Revenue Requirement**	**$**	**220,079**	**$**	**224,244**	**$**	**228,410**
13	Adjusted Revenue at Current Rates (From Accounting Schedule 9)	$	110,849	$	110,849	$	110,849
14	Total Gross Revenue Requirement	$	330,928	$	335,094	$	339,259

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

Rate Base

		Warren County Water		
Line	Description (A)	Direct Assigned (B)	Corporate Distribution (C)	Total (D)
1	Plant in Service (From Accounting Schedule 3)	$ 1,402,501	$ 24,619	$ 1,427,120
2	Less:			0
3	Accumulated Depreciation Reserve (From Accounting Schedule 5)	184,661	8,050	192,711
4	Accumulated Amortization Reserve		0	0
5	Net Plant in Service	$ 1,217,840	$ 16,569	$ 1,234,409
6	Add:			
7	Cash Working Capital (From Accounting Schedule 8)	$ 8,358	$	$ 8,358
8	Materials and Supplies	526	6	532
9	Prepayments		1,678	1,678
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	$ 8,884	$ 1,684	$ 10,568
15	Deduct:			
16	Interest Offset (From Accounting Schedule 8)	$ 6,360	$	$ 6,360
17	Federal Income Tax Offset (From Accounting Schedule 8)	(392)		(392)
18	State Income Tax Offset (From Accounting Schedule 8)	188		188
19	Contributions In Aid of Construction:	5,972	0	5,972
20	Customer Advances	100	0	100
21	Customer Deposits		0	0
22	Pre-71 ITC		0	0
23	Deferred Income Taxes		92,515	92,515
24	Accrued Pension Liability		24,410	24,410
25	Other		0	0
26	Other		0	0
27	Other		0	0
28	Total Deductions to Net Plant in Service	$ 12,228	$ 116,925	$ 129,153
29	**Total Rate Base**	**$ 1,214,496**	**$ (98,673)**	**$ 1,115,823**

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

Plant In Service

Warren County Water

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
1		Intangible					
2	301	Organization	$	$ 0	P-1	$ 444	$ 444
3	302	Franchise & Consents		0	P-2	0	0
4	303	Miscellaneous Intangible		0	P-3	695	695
5		Total Intangible	$ 0	$ 0		$ 1,139	$ 1,139
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	0	P-8	0	725,966
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	$ 0		$ 0	$ 725,966
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	124,462	0	P-22	0	124,462
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	$ 124,462	$ 0		$ 0	$ 124,462
38		Water Treatment Plant					
39	330	Land & Land Rights	$	$ 0	P-31	$ 0	$ 0
40	331	Structures & Improvements	14,743	0	P-32	0	14,743
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	20,791	0	P-38	0	20,791
47	332	WT Equip-North Plant		0	P-39	0	0
48	332	WT Equip-Central 1 & 2		0	P-40	0	0
49	332	WT Equip-Central 3		0	P-41	0	0

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

Plant In Service

Warren County Water

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
50	332	WT Equip-South Plant		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	$ 35,534	$ 0		$ 0	$ 35,534
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	48,380	0	P-53	0	48,380
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"	167,798	0	P-56	(0)	167,798
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	46	46
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	30,152	0	P-71	0	30,152
83	346.1	Meters-Bronze Case	47,861	0	P-72	0	47,861
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	46,080	0	P-76	0	46,080
88	347.2	Meter Install-Other		0	P-77	0	0
89	348	Hydrants	15,797	0	P-78	0	15,797
90	349	Other T&D Plant		0	P-79	0	0
91		Total Transmission & Distribution	$ 457,066	$ 0		$ 46	$ 457,112

Missouri-American Water Company
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Plant In Service

Warren County Water

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
92		Sewer Plant					
93	351	Structures & Improvements	$	$ 0	P-80	$ 0	$ 0
94	352.1	Collection Sewers Forced		0	P-81	0	0
95	352.2	Collecting Mains	(72)	0	P-82	0	(72)
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	$ (72)	$ 0		$ 0	$ (72)
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	1,845	1,845
112	391.2	Computers & Peripheral Equipment	41,290	0	P-97	5,672	46,962
113	391.25	Computer Software		0	P-98	14,879	14,879
114	391.26	Computer Software Personal		0	P-99	289	289
115	391.3	Data Handling Equipment		0	P-100	0	0
116	391.3	Other Office Equipment		0	P-101	35	35
117	392.11	Trans Equipment-Lt Duty Trucks		0	P-102	99	99
118	392.12	Trans Equipment-Hvy Duty Trucks		0	P-103	0	0
119	392.2	Trans Equipment-Autos		0	P-104	367	367
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	7,125	0	P-107	40	7,165
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	96	10,049
128	397.2	Comm Equipment-Tele		0	P-113	86	86
129	398	Miscellaneous	1,167	0	P-114	27	1,194
130	399	Other Tangible Property		0	P-115	0	0
131		Total General Plant	$ 59,545	$ 0		$ 23,434	$ 82,979
132		**Total Plant In Service**	**$ 1,402,501**	**$ 0**		**$ 24,619**	**$ 1,427,120**

Missouri-American Water Company
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Depreciation Reserve

Warren County Water

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
1		Intangible					
2	301	Organization	$	$ 0	R-1	$ 0	$ 0
3	302	Franchise & Consents		0	R-2	0	0
4	303	Miscellaneous Intangible		0	R-3	834	834
5		Total Intangible	$ 0	$ 0		$ 834	$ 834
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 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
48	332	WT Equip-Central 1 & 2		0	R-40	0	0
49	332	WT Equip-Central 3		0	R-41	0	0
50	332	WT Equip-South Plant		0	R-42	0	0
51	332	WT Equip-Meramac		0	R-43	0	0
52	332	Other P/E Hand Equipment		0	R-44	0	0
53	332.4	Equipment Filter Media		0	R-45	0	0
54		Total Water Treatment Plant	$ 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"	90,672	0	R-56	0	90,672
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	$ 133,229	$ 0		$ 0	$ 133,229

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Depreciation Reserve

Warren County Water

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
92		Sewer Plant					
93	351.0	Structures & Improvements	$	$ 0	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	(393)	(393)
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	(54)	(54)
112	391.2	Computers & Peripheral Equipment	127	0	R-97	293	420
113	391.25	Computer Software		0	R-98	6,753	6,753
114	391.26	Computer Software Personal		0	R-99	62	62
115	391.3	Data Handling Equipment		0	R-100	0	0
116	391.3	Other Office Equipment		0	R-101	22	22
117	392.11	Trans Equipment-Lt Duty Trucks		0	R-102	152	152
118	392.12	Trans Equipment-Hvy Duty Trucks		0	R-103	0	0
119	392.2	Trans Equipment-Autos		0	R-104	298	298
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	28	67
128	397.2	Comm Equipment-Tele		0	R-113	35	35
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		$ 7,216	$ 14,253
132		Not Classified		0	R-116	0	0
133		**Total Depreciation Reserve**	**$ 184,661**	**$ 0**		**$ 8,050**	**$ 192,711**

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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	725,966	1.67%	12,124	0	12,124
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	$ 725,966		$ 12,124	$ 0	$ 12,124
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	124,462	2.44%	3,037	0	3,037
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	$ 124,462		$ 3,037	$ 0	$ 3,037
38		Water Treatment Plant					
39	330	Land & Land Rights	$ 0	0.00%	$ 0	$ 0	$ 0
40	331	Structures & Improvements	14,743	1.63%	240	0	240
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	20,791	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	$ 35,534		$ 818	$ 0	$ 818

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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	367
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	48,380	1.50%	726	0	726
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"	167,798	1.50%	2,517	(0)	2,517
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)	7,101	1.50%	107	0	107
72	343.2	T & D Mains - PL 6-8" (STL)	0	1.50%	0	0	0
73	343.3	T & D Mains - 10" to 16"	0	1.50%	0	1	1
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	30,152	3.08%	929	0	929
83	346.1	Meters-Bronze Case	47,861	2.43%	1,163	0	1,163
84	346.2	Meters-Plastic Case	0	2.43%	0	0	0
85	346.3	Meters-Other	10,601	2.43%	258	0	258
86	346.3	Meters-Remote (ARB's)	0	2.43%	0	0	0
87	347.1	Meter Install	46,080	2.43%	1,120	0	1,120
88	347.2	Meter Install-Other	0	2.43%	0	0	0
89	348	Hydrants	15,797	1.92%	303	0	303
90	349	Other T&D Plant	0	2.00%	0	0	0
91		Total Transmission & Distribution	$ 457,066		$ 7,542	$ 1	$ 7,542
92		Sewer Plant					
93	351.0	Structures & Improvements	$ 0	0.00%	$ 0	$ 0	$ 0
94	352.1	Collection Sewers Forced	0	0.00%	$ 0	0	0
95	352.2	Collecting Mains	(72)	0.00%	$ 0	0	0
96	352.2	Collecting Mains Other	0	0.00%	$ 0	0	0
97	353.0	Service to Customers	0	0.00%	$ 0	0	0
98	363.0	Electric Pumping Equipment	0	0.00%	$ 0	0	0
99	370.1	Land & Land Rights	0	0.00%	$ 0	0	0
100	372	T&D Equipment	0	0.00%	0	0	0
101	372.0	T&D Equipment Influent Lift	0	0.00%	0	0	0
102	374	Outfall Sewer Lines	0	0.00%	0	0	0
103		Total Sewer Plant	$ (72)		$ 0	$ 0	$ 0
104		General Plant					
105	389	Land & Land Rights	$ 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

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	74	74
112	391.2	Computers & Peripheral Equipment	41,290	14.29%	5,900	811	6,711
113	391.25	Computer Software	0	14.29%	0	2,126	2,126
114	391.26	Computer Software Personal	0	14.29%	0	41	41
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	7,125	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	5	502
128	397.2	Comm Equipment-Tele	0	6.67%	0	6	6
129	398	Miscellaneous	1,167	5.00%	58	1	60
130	399	Other Tangible Property	0	5.00%	0	0	0
131		Total General Plant	$ 59,545		$ 6,813	$ 3,068	$ 9,881
132		**Total Depreciation Expense**	**$ 1,402,501**		**$ 30,333**	**$ 3,069**	**$ 33,402**

Missouri-American Water Company
Case No. WR-2007-0216
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Cash Working Capital

Warren County Water

Line	Description		Adjusted Test Year Expenses	Revenue Lag	Expense Lag	Net CWC Lag [(C)-(D)]	Factor [(E)/365]		Cash Working Capital Requirement [(B)x(F)]
	(A)		(B)	(C)	(D)	(E)	(F)		(G)
1	Operation & Maintenance Expense								
2	Base Payroll	$	29,581	42.40	13.00	29.40	0.0805	$	2,381
3	Payroll Withholdings:								
4	FICA - Employee Portion		3,916	42.40	16.19	26.21	0.0718		281
5	Federal Income Taxes Withheld		9,701	42.40	16.19	26.21	0.0718		697
6	State Income Taxes Withheld		3,148	42.40	18.19	24.21	0.0663		209
7	401(k)		5,639	42.40	38.82	3.58	0.0098		55
8	EIP		436	42.40	38.82	3.58	0.0098		4
9	Fuel & Power		7,347	42.40	37.20	5.20	0.0142		104
10	Chemicals		2,217	42.40	42.40	0.00	0.0000		0
11	Materials and Supplies		2,922	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		67,566	42.40	21.41	20.99	0.0575		3,885
14	Group Insurance		14,831	42.40	(7.50)	49.90	0.1367		2,027
15	OPEB's		2,586	42.40	3.41	38.99	0.1068		276
16	Pensions		7,074	42.40	17.58	24.82	0.0680		481
17	EIP - Employer Match		(89)	42.40	38.82	3.58	0.0098		(1)
18	401(k) - Employer Match		1,182	42.40	38.82	3.58	0.0098		12
19	Insurance Other Than Group		10,364	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		169	42.40	(9.96)	52.36	0.1435		24
22	Cash Vouchers		9,264	42.40	21.41	20.99	0.0575		533
23	Total Operation & Maintenance Expense	$	179,711					$	10,967
24	Taxes Other Than Income								
25	FICA - Employer Portion		3,916	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		6,194	42.40	182.50	(140.10)	(0.3838)		(2,377)
29	Franchise Tax		414	42.40	(77.50)	119.90	0.3285		136
30	PSC Assessment		917	42.40	(31.63)	74.03	0.2028		186
31	Total Taxes Other Than Income	$	11,645					$	(1,793)
32	Other Expenses								
33	Gross Receipts Tax		0	25.19	47.37	(22.18)	(0.0608)		0
34	Sales Tax		669	0.00	8.12	(8.12)	(0.0222)		(15)
35	Missouri Primacy Fees		1,340	25.19	243.50	(218.31)	(0.5981)		(801)
36	Total Other Expenses	$	2,009					$	(816)
37	**Cash Working Capital Before Income Tax and Interest Offsets**							$	**8,358**
38	Interest Expense	$	34,925	42.40	108.85	(66.45)	(0.1821)	$	(6,360)
39	Federal Income Tax	$	26,477	42.40	37.00	5.40	0.0148	$	392
40	State Income Tax	$	4,161	42.40	58.95	(16.55)	(0.0453)	$	(188)

Missouri-American Water Company
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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	$	3,729	S-1	$	0	$	109,321
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	$	3,732		$	168	$	110,849
11	Operating Expenses:									
12	Operation & Maintenance:									
13	Source of Supply		7,419		0	S-9		1		7,420
14	Pumping		19		65	S-10		(135)		(51)
15	Water Treatment		3,576		(1,294)	S-11		0		2,282
16	Transmission & Distribution		20,275		34,005	S-12		0		54,280
17	Customer Accounts		0		(43)	S-13		3,890		3,847
18	Administrative & General		796		15,033	S-14		96,104		111,933
19	Total O & M Expense	$	32,085	$	47,766		$	99,860	$	179,711
20	Other Operating Expenses:									
21	Depreciation - Plant		19,564		10,603	S-15		3,069		33,236
22	Amortization		0		0	S-16		0		0
23	Taxes Other Than Income		8,643		1,476	S-17		1,526		11,645
24	Total Other Operating Expense	$	28,207	$	12,079		$	4,595	$	44,881
25	Total Operating Expenses		60,292		59,845			104,455		224,592
26	Net Income Before Income Taxes	$	46,657	$	(56,113)		$	(104,287)	$	(113,743)
27	Income Taxes:									
28	Current Income Tax	$	0	$	(22,691)	S-18	$	(31,156)	$	(53,847)
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	$	(15,050)		$	(41,987)	$	(57,038)
33	**Net Operating Income**	**$**	**46,657**	**$**	**(41,063)**		**$**	**(62,299)**	**$**	**(56,705)**

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			$ 3,729
1	To Normalize and Annualize Revenues (Grissum)	$	3,729	
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 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		$ 65
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)	65	
Water Treatment	S-11		$ (1,294)
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)	(1,294)	
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		$ (43)
1	To Annualize Payroll (Hanneken)	$ 0	
2	To Normalize Overtime Pay (Hanneken)	0	
3	To Annualize Postage Expense (Grissum)	123	
4	To Annualize Uncollectibles Expense (Grissum)	(166)	
Administrative & General	S-14		$ 15,033
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 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 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 Group Insurance Expense (Hanneken)	15,084	
23	To Annualize Incentive Compensation Expense (Hanneken)	0	
24	To Adjust Allocated External Affairs Expense (Hanneken)	0	
25	To Adjust Allocated Management Fees Expense (Hanneken)	0	
26	To Adjust Allocated Incentive Compensation Expense (Hanneken)	0	
27	To Reduce Capitalized Cost (Hanneken)	0	
28	To Remove Expense Associated with Penalties (Hagemeyer)	0	
29	To Annualize Defined Contribution Pension Expense	(51)	
Depreciation - Plant	S-15		$ 10,603
1	To annualize depreciation expense at Staff's proposed rates (Began)	$ 10,769	

Missouri-American Water Company
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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)		(166)		
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**			$	(22,692)
1	To adjust current income tax expense. (Cassidy)	$	(22,692)		
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 7.07% Return (C)	7.30% Return (D)	7.53% Return (E)
1	Net Operating Income (Acct. Sch. 1)			$ (56,705)	$ 78,889	$ 81,455	$ 84,021
2	Add:						
3	Current Income Tax			(53,848)	30,637	32,236	33,835
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			$ (113,743)	$ 106,336	$ 110,501	$ 114,667
8	Adddditions to Net Income Before Income Tax:						
9	Book Depreciation			$ 33,236	$ 33,236	$ 33,236	$ 33,236
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			87	87	87	87
13	Other (Describe)			0	0	0	0
14	Other (Describe)			0	0	0	0
15	Total Additions			$ 33,323	$ 33,323	$ 33,323	$ 33,323
16	Subtractions to Net Income Before Income Tax:						
17	Interest Expense	@	3.13%	$ 34,925	$ 34,925	$ 34,925	$ 34,925
18	Tax Straight Line Depreciation			33,236	33,236	33,236	33,236
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			$ 59,851	$ 59,851	$ 59,851	$ 59,851
24	Net Taxable Income			$ (140,271)	$ 79,808	$ 83,974	$ 88,139
25	Provision for Federal Income Tax						
26	Net Taxable Income			$ (140,271)	$ 79,808	$ 83,974	$ 88,139
27	Deduct Missouri Income Tax	@	100.00%	(7,313)	4,161	4,378	4,595
28	Federal Taxable Income			$ (132,958)	$ 75,647	$ 79,596	$ 83,544
29	Federal Income Tax	@	35.00%	$ (46,535)	$ 26,477	$ 27,859	$ 29,240
30	Provision for Missouri Income Tax						
31	Net Taxable Income			$ (140,271)	$ 79,808	$ 83,974	$ 88,139
32	Deduct Federal Income Tax	@	50.00%	(23,268)	13,238	13,929	14,620
33	Missouri Taxable Income			$ (117,003)	$ 66,570	$ 70,045	$ 73,519
34	Missouri Income Tax	@	6.25%	$ (7,313)	$ 4,161	$ 4,378	$ 4,595
35	Summary of Provision For Income Tax						
36	Federal Income Tax			$ (46,535)	$ 26,477	$ 27,859	$ 29,240
37	State Income Tax			(7,313)	4,161	4,378	4,595
38	**Total Current Income Tax**			**$ (53,848)**	**$ 30,637**	**$ 32,236**	**$ 33,835**

WARRENSBURG

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

Revenue Requirement

			Warrensburg					
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)	$	12,432,329	$	12,432,329	$	12,432,329
2	Rate of Return			7.07%		7.30%		7.53%
3	Net Operating Income Requirement		$	878,966	$	907,560	$	936,154
4	Net Operating Income Available	(From Accounting Schedule 9)		605,631		605,631		605,631
5	Additional Net Operating Income Requirement		$	273,335	$	301,929	$	330,524
6	Income Tax Requirement:	(From Accounting Schedule 11)						
7	Required Current Income Tax		$	286,003	$	303,819	$	321,636
8	Test Year Current Income Tax			115,693		115,693		115,693
9	Additional Current Income Tax Requirement		$	170,310	$	188,126	$	205,943
10	Additional Gross Revenue Requirement Before Allowances		$	443,645	$	490,056	$	536,466
11	Allowance for True-up		$		$	0	$	0
12	**Additional Gross Revenue Requirement**		**$**	**443,645**	**$**	**490,056**	**$**	**536,466**
13	Adjusted Revenue at Current Rates	(From Accounting Schedule 9)	$	2,574,144	$	2,574,144	$	2,574,144
14	Total Gross Revenue Requirement		$	3,017,789	$	3,064,200	$	3,110,611

Missouri-American Water Company
Case No. WR-2007-0216
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)	$ 21,233,426	$ 122,785	$ 21,356,211
2	Less:			0
3	Accumulated Depreciation Reserve (From Accounting Schedule 5)	3,709,331	40,150	3,749,481
4	Accumulated Amortization Reserve		0	0
5	Net Plant in Service	$ 17,524,095	$ 82,635	$ 17,606,730
6	Add:			
7	Cash Working Capital (From Accounting Schedule 8)	$ (11,407)	$	$ (11,407)
8	Materials and Supplies	26,609	76	26,685
9	Prepayments		8,368	8,368
10	Deferred OPEB Asset		50,376	50,376
11	Other		0	0
12	Other		0	0
13	Other		0	0
14	Total Additions to Net Plant in Service	$ 15,202	$ 58,821	$ 74,023
15	Deduct:			
16	Interest Offset (From Accounting Schedule 8)	$ 70,861	$	$ 70,861
17	Federal Income Tax Offset (From Accounting Schedule 8)	(3,658)		(3,658)
18	State Income Tax Offset (From Accounting Schedule 8)	1,759		1,759
19	Contributions In Aid of Construction:	2,435,539	0	2,435,539
20	Customer Advances	1,212,155	3,536	1,215,691
21	Customer Deposits		0	0
22	Pre-71 ITC		0	0
23	Deferred Income Taxes		1,406,487	1,406,487
24	Accrued Pension Liability		121,744	121,744
25	Other		0	0
26	Other		0	0
27	Other		0	0
28	Total Deductions to Net Plant in Service	$ 3,716,656	$ 1,531,767	$ 5,248,423
29	**Total Rate Base**	**$ 13,822,641**	**$ (1,390,312)**	**$ 12,432,329**

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

Plant In Service

Warrensburg

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
1		Intangible					
2	301	Organization	$ (2,327)	$ 0	P-1	$ 2,214	$ (113)
3	302	Franchise & Consents	5,083	0	P-2	0	5,083
4	303	Miscellaneous Intangible	8,146	0	P-3	3,466	11,612
5		Total Intangible	$ 10,902	$ 0		$ 5,680	$ 16,582
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	849,754	0	P-8	0	849,754
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	$ 1,078,675	$ 0		$ 0	$ 1,078,675
20		Pumping					
21	320	Land & Land Rights	$	$ 0	P-15	$ 0	$ 0
22	321	S & I-Plant	192,912	0	P-16	0	192,912
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	302,212	0	P-22	0	302,212
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	$ 513,122	$ 0		$ 0	$ 513,122
38		Water Treatment Plant					
39	330	Land & Land Rights	$ 511	$ 0	P-31	$ 0	$ 511
40	331	Structures & Improvements	862,808	0	P-32	0	862,808
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	3,433,652	0	P-38	0	3,433,652
47	332	WT Equip-North Plant		0	P-39	0	0
48	332	WT Equip-Central 1 & 2		0	P-40	0	0
49	332	WT Equip-Central 3		0	P-41	0	0

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Plant In Service

Warrensburg

Line	A/C No (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No (E)	Corporate Distribution (F)	As Adjusted (C+D+F) (G)
50	332	WT Equip-South Plant		0	P-42	0	0
51	332	WT Equip-Meramac		0	P-43	0	0
52	332	Other P/E Hand Equipment		0	P-44	0	0
53	332.4	Equipment Filter Media		0	P-45	0	0
54		Total Water Treatment Plant	$ 4,296,971	$ 0		$ 0	$ 4,296,971
55		Transmission & Distribution					
56	340	Land & Land Rights	$ 142,406	$ 0	P-46	$ 0	$ 142,406
57	341	Structures & Improvements	349,434	0	P-47	0	349,434
58	341.63	S & I-Spec Cross		0	P-48	0	0
59	342	Distr. Res. & Standpipes	1,406,665	0	P-49	0	1,406,665
60	342	Rsvr & Standpipe-Elev	58,163	0	P-50	0	58,163
61	342	Rsvr & Standpipe-Ground		0	P-51	0	0
62	343	T & D Mains (Not Classified)	3,107,377	0	P-52	0	3,107,377
63	343.1	T & D Mains - 4" & Less	96,153	0	P-53	0	96,153
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"	2,090,757	0	P-56	(2)	2,090,755
67	343.2	CI-10" & Smaller-1900-1928		0	P-57	0	0
68	343.2	CI-10" & Smaller 1929-1956		0	P-58	0	0
69	343.2	CI-10" & Smaller-1957-1993		0	P-59	0	0
70	343.2	T & D Mains - DI 6-8 (STL)		0	P-60	0	0
71	343.2	T & D Mains - DI 6-10" (TN)		0	P-61	0	0
72	343.2	T & D Mains - PL 6-8" (STL)		0	P-62	0	0
73	343.3	T & D Mains - 10" to 16"	2,802,659	0	P-63	231	2,802,890
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	115,685	0	P-70	0	115,685
82	345	Services	2,185,318	0	P-71	0	2,185,318
83	346.1	Meters-Bronze Case	454,010	0	P-72	0	454,010
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	961,660	0	P-76	0	961,660
88	347.2	Meter Install-Other		0	P-77	0	0
89	348	Hydrants	912,591	0	P-78	0	912,591
90	349	Other T&D Plant		0	P-79	0	0
91		Total Transmission & Distribution	$ 14,814,555	$ 0		$ 228	$ 14,814,783

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Plant In Service

Warrensburg

Line	A/C No (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C+D+F) (G)
92		Sewer Plant					
93	351	Structures & Improvements	$	$ 0	P-80	$ 0	$ 0
94	352.1	Collection Sewers Forced		0	P-81	0	0
95	352.2	Collecting Mains		0	P-82	0	0
96	352.2	Collecting Mains Other		0	P-83	0	0
97	353	Service to Customers		0	P-84	0	0
98	363	Electric Pumping Equipment		0	P-85	0	0
99	370.1	Land & Land Rights		0	P-86	0	0
100	372	T&D Equipment		0	P-87	0	0
101	372	T&D Equipment Influent Lift		0	P-88	0	0
102	374	Outfall Sewer Lines		0	P-89	0	0
103		Total Sewer Plant	$ 0	$ 0		$ 0	$ 0
104		General Plant					
105	389	Land & Land Rights	$ 2,222	$ 0	P-90	$ 0	$ 2,222
106	390	S&I-Store, Shop & Garage	15,342	0	P-91	0	15,342
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	9,204	21,044
112	391.2	Computers & Peripheral Equipment	41,994	0	P-97	28,291	70,285
113	391.25	Computer Software		0	P-98	74,207	74,207
114	391.26	Computer Software Personal		0	P-99	1,439	1,439
115	391.3	Data Handling Equipment		0	P-100	0	0
116	391.3	Other Office Equipment		0	P-101	174	174
117	392.11	Trans Equipment-Lt Duty Trucks	89,638	0	P-102	495	90,133
118	392.12	Trans Equipment-Hvy Duty Trucks		0	P-103	0	0
119	392.2	Trans Equipment-Autos		0	P-104	1,828	1,828
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	202	13,151
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	61,499	0	P-111	0	61,499
127	397	Comm Equipment-Non-Tele	12,378	0	P-112	477	12,855
128	397.2	Comm Equipment-Tele	2,038	0	P-113	428	2,466
129	398	Miscellaneous	71,783	0	P-114	132	71,915
130	399	Other Tangible Property	6,726	0	P-115	0	6,726
131		Total General Plant	$ 519,201	$ 0		$ 116,876	$ 636,077
132		**Total Plant In Service**	**$ 21,233,426**	**$ 0**		**$ 122,785**	**$ 21,356,211**

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Depreciation Reserve

Warrensburg

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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	4,159	4,159
5		Total Intangible	$ 0	$ 0		$ 4,159	$ 4,159
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 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
48	332	WT Equip-Central 1 & 2		0	R-40	0	0
49	332	WT Equip-Central 3		0	R-41	0	0
50	332	WT Equip-South Plant		0	R-42	0	0
51	332	WT Equip-Meramac		0	R-43	0	0
52	332	Other P/E Hand Equipment		0	R-44	0	0
53	332.4	Equipment Filter Media	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)	1,381,227	0	R-52	0	1,381,227
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	$ 2,695,415	$ 0		$ 0	$ 2,695,415

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Depreciation Reserve

Warrensburg

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
92		Sewer Plant					
93	351.0	Structures & Improvements	$	$ 0	R-80	$ 0	$ 0
94	352.1	Collection Sewers Forced		0	R-81	0	0
95	352.2	Collecting Mains		0	R-82	0	0
96	352.2	Collecting Mains Other		0	R-83	0	0
97	353.0	Service to Customers		0	R-84	0	0
98	363.0	Electric Pumping Equipment		0	R-85	0	0
99	370.1	Land & Land Rights		0	R-86	0	0
100	372	T&D Equipment		0	R-87	0	0
101	372.0	T&D Equipment Influent Lift		0	R-88	0	0
102	374	Outfall Sewer Lines		0	R-89	0	0
103		Total Sewer Plant	$ 0	$ 0		$ 0	$ 0
104		General Plant					
105	389	Land & Land Rights	$	$ 0	R-90	$ 0	$ 0
106	390	S&I-Store, Shop & Garage		0	R-91	0	0
107	390.1	S & I-Offices	56,379	0	R-92	(1,961)	54,418
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	(269)	(22,533)
112	391.2	Computers & Peripheral Equipment	(2,533)	0	R-97	1,463	(1,070)
113	391.25	Computer Software		0	R-98	33,681	33,681
114	391.26	Computer Software Personal		0	R-99	307	307
115	391.3	Data Handling Equipment		0	R-100	0	0
116	391.3	Other Office Equipment		0	R-101	109	109
117	392.11	Trans Equipment-Lt Duty Trucks	34,936	0	R-102	758	35,694
118	392.12	Trans Equipment-Hvy Duty Trucks		0	R-103	0	0
119	392.2	Trans Equipment-Autos		0	R-104	1,488	1,488
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	64	7,917
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	139	2,813
128	397.2	Comm Equipment-Tele	4,819	0	R-113	173	4,992
129	398	Miscellaneous	11,060	0	R-114	38	11,098
130	399	Other Tangible Property	1,499	0	R-115	0	1,499
131		Total General Plant	$ 149,908	$ 0		$ 35,991	$ 185,899
132		Not Classified		0	R-116	0	0
133		**Total Depreciation Reserve**	**$ 3,709,331**	**$ 0**		**$ 40,150**	**$ 3,749,481**

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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)
1		Intangible					
2	301	Organization	$ (2,327)	0.00%	$ 0	$ 0	$ 0
3	302	Franchise & Consents	5,083	0.00%	0	0	0
4	303	Miscellaneous Intangible	8,146	0.00%	0	0	0
5		Total Intangible	$ 10,902		$ 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	849,754	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	$ 1,078,675		$ 18,002	$ 0	$ 18,002
20		Pumping					
21	320	Land & Land Rights	$ 0	0.00%	$ 0	$ 0	$ 0
22	321	S & I-Plant	192,912	1.73%	3,337	0	3,337
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	302,212	2.44%	7,374	0	7,374
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	$ 513,122		$ 11,127	$ 0	$ 11,127
38		Water Treatment Plant					
39	330	Land & Land Rights	$ 511	0.00%	$ 0	$ 0	$ 0
40	331	Structures & Improvements	862,808	1.63%	14,064	0	14,064
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	3,433,652	2.78%	95,456	0	95,456
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	$ 4,296,971		$ 109,519	$ 0	$ 109,519

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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	349,434	2.67%	9,330	0	9,330
58	341.63	S & I-Spec Cross	0	0.00%	0	0	0
59	342	Distr. Res. & Standpipes	1,406,665	2.25%	31,650	0	31,650
60	342	Rsvr & Standpipe-Elev	58,163	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)	3,107,377	1.50%	46,611	0	46,611
63	343.1	T & D Mains - 4" & Less	96,153	1.50%	1,442	0	1,442
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"	2,090,757	1.50%	31,361	(0)	31,361
67	343.2	CI-10" & Smaller-1900-1928	0	1.50%	0	0	0
68	343.2	CI-10" & Smaller 1929-1956	0	1.50%	0	0	0
69	343.2	CI-10" & Smaller-1957-1993	0	1.50%	0	0	0
70	343.2	T & D Mains - DI 6-8 (STL)	0	1.50%	0	0	0
71	343.2	T & D Mains - DI 6-10" (TN)	0	1.50%	0	0	0
72	343.2	T & D Mains - PL 6-8" (STL)	0	1.50%	0	0	0
73	343.3	T & D Mains - 10" to 16"	2,802,659	1.50%	42,040	3	42,043
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	115,685	1.50%	1,735	0	1,735
82	345	Services	2,185,318	3.08%	67,308	0	67,308
83	346.1	Meters-Bronze Case	454,010	2.43%	11,032	0	11,032
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	961,660	2.43%	23,368	0	23,368
88	347.2	Meter Install-Other	0	2.43%	0	0	0
89	348	Hydrants	912,591	1.92%	17,522	0	17,522
90	349	Other T&D Plant	0	2.00%	0	0	0
91		Total Transmission & Distribution	$ 14,814,555		$ 287,908	$ 3	$ 287,911
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	15,342	2.40%	368	0	368
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 (Accts 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	368	842
112	391.2	Computers & Peripheral Equipment	41,994	14.29%	6,001	4,043	10,044
113	391.25	Computer Software	0	14.29%	0	10,604	10,604
114	391.26	Computer Software Personal	0	14.29%	0	206	206
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	10	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	61,499	6.82%	4,194	0	4,194
127	397	Comm Equipment-Non-Tele	12,378	5.00%	619	24	643
128	397.2	Comm Equipment-Tele	2,038	6.67%	136	29	164
129	398	Miscellaneous	71,783	5.00%	3,589	7	3,596
130	399	Other Tangible Property	6,726	5.00%	336	0	336
131		Total General Plant	$ 519,201		$ 21,858	$ 15,301	$ 37,159
132		**Total Depreciation Expense**	**$ 21,233,426**		**$ 448,414**	**$ 15,305**	**$ 463,719**

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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	$	147,421	42.40	13.00	29.40	0.0805	$	11,867
3	Payroll Withholdings:								
4	FICA - Employee Portion		19,710	42.40	16.19	26.21	0.0718		1,415
5	Federal Income Taxes Withheld		48,347	42.40	16.19	26.21	0.0718		3,471
6	State Income Taxes Withheld		15,691	42.40	18.19	24.21	0.0663		1,040
7	401(k)		28,104	42.40	38.82	3.58	0.0098		275
8	EIP		2,173	42.40	38.82	3.58	0.0098		21
9	Fuel & Power		151,086	42.40	37.20	5.20	0.0142		2,145
10	Chemicals		29,435	42.40	42.40	0.00	0.0000		0
11	Materials and Supplies		85,879	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		319,792	42.40	21.41	20.99	0.0575		18,388
14	Group Insurance		84,521	42.40	(7.50)	49.90	0.1367		11,554
15	OPEB's		12,895	42.40	3.41	38.99	0.1068		1,377
16	Pensions		36,480	42.40	17.58	24.82	0.0680		2,481
17	EIP - Employer Match		(474)	42.40	38.82	3.58	0.0098		(5)
18	401(k) - Employer Match		7,724	42.40	38.82	3.58	0.0098		76
19	Insurance Other Than Group		51,690	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		4,863	42.40	(9.96)	52.36	0.1435		698
22	Cash Vouchers		147,068	42.40	21.41	20.99	0.0575		8,456
23	Total Operation & Maintenance Expense	$	1,218,933					$	63,254
24	Taxes Other Than Income								
25	FICA - Employer Portion		19,710	42.40	16.19	26.21	0.0718	$	1,415
26	Federal Unemployment		318	42.40	76.38	(33.98)	(0.0931)		(30)
27	State Unemployment		816	42.40	76.38	(33.98)	(0.0931)		(76)
28	Property Taxes		157,063	42.40	182.50	(140.10)	(0.3838)		(60,281)
29	Franchise Tax		5,907	42.40	(77.50)	119.90	0.3285		1,940
30	PSC Assessment		21,299	42.40	(31.63)	74.03	0.2028		4,319
31	Total Taxes Other Than Income	$	205,112					$	(52,713)
32	Other Expenses								
33	Gross Receipts Tax		133,238	26.01	47.37	(21.36)	(0.0585)		(7,794)
34	Sales Tax		12,095	0.00	8.12	(8.12)	(0.0222)		(269)
35	Missouri Primacy Fees		23,301	26.01	243.50	(217.49)	(0.5959)		(13,885)
36	Total Other Expenses	$	168,634					$	(21,948)
37	**Cash Working Capital Before Income Tax and Interest Offsets**							$	(11,407)
38	Interest Expense	$	389,132	42.40	108.85	(66.45)	(0.1821)	$	(70,861)
39	Federal Income Tax	$	247,163	42.40	37.00	5.40	0.0148	$	3,658
40	State Income Tax	$	38,840	42.40	58.95	(16.55)	(0.0453)	$	(1,759)

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Income Statement

Warrensburg

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	$	1,297,710	$	67,223	S-1	$	0	$	1,364,933
3	Commercial Revenue		449,754		54,904	S-2		1		504,659
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	$	127,327		$	2,997	$	2,574,144
11	Operating Expenses:									
12	Operation & Maintenance:									
13	Source of Supply		66,758		1,011	S-9		10		67,778
14	Pumping		4,845		23,213	S-10		(2,396)		25,662
15	Water Treatment		97,561		11,057	S-11		6		108,624
16	Transmission & Distribution		240,325		24,617	S-12		0		264,942
17	Customer Accounts		42,521		(1,440)	S-13		69,292		110,373
18	Administrative & General		39,531		139,901	S-14		462,122		641,554
19	Total O & M Expense	$	491,541	$	198,358		$	529,034	$	1,218,933
20	Other Operating Expenses:									
21	Depreciation - Plant		301,549		92,093	S-15		15,305		408,947
22	Amortization		0		0	S-16		356		356
23	Taxes Other Than Income		171,616		5,319	S-17		28,177		205,112
24	Total Other Operating Expense	$	473,165	$	97,412		$	43,837	$	614,415
25	Total Operating Expenses		964,706		295,770			572,871		1,833,347
26	Net Income Before Income Taxes	$	1,479,114	$	(168,443)		$	(569,874)	$	740,797
27	Income Taxes:									
28	Current Income Tax	$	0	$	48,754	S-18	$	66,940	$	115,694
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	$	2,110		$	133,056	$	135,167
33	**Net Operating Income**	**$**	**1,479,114**	**$**	**(170,554)**		**$**	**(702,930)**	**$**	**605,630**

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Adjustments To Income Statement

Adjmt No.	Description		Warrensburg Adjustment Amount	Total Adjustment
Residential Revenue		S-1		$ 67,223
1	To Normalize and Annualize Revenues (Grissum)		$ 58,689	
2	To Remove Unbilled Revenues (Grissum)		8,534	
3	To Remove ISRS and Property Tax Surcharges (Grissum)		0	
Commercial Revenue		S-2		$ 54,904
1	To Normalize and Annualize Revenues (Grissum)		$ 51,690	
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		$ 1,011
1	To Annualize Payroll (Hanneken)		$ 1,026	
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			$ 23,213
1	To Annualize Payroll (Hanneken)	$	221	
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)		22,995	
Water Treatment	S-11			$ 11,057
1	To Annualize Payroll (Hanneken)	$	7,042	
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)		4,123	
Transmission & Distribution	S-12			$ 24,617
1	To Annualize Payroll (Hanneken)	$	25,000	
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			$ (1,440)
1	To Annualize Payroll (Hanneken)	$	6,937	
2	To Normalize Overtime Pay (Hanneken)		(106)	
3	To Annualize Postage Expense (Grissum)		1,223	
4	To Annualize Uncollectibles Expense (Grissum)		(9,494)	
Administrative & General	S-14			$ 139,901
1	To Annualize Payroll (Hanneken)	$	6,027	
2	To Normalize Overtime Pay (Hanneken)		(92)	

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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)	(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)	(105)	
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 Group Insurance Expense (Hanneken)	101,615	
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	
29	To Annualize Defined Contribution Pension Expense	946	
Depreciation - Plant	S-15		$ 92,093
1	To annualize depreciation expense at Staff's proposed rates (Began)	$ 146,865	

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Adjustments To Income Statement

Warrensburg

Adjmt No.	Description		Adjustment Amount		Total Adjustment
2	To adjust depreciation expense related to contributions in aid of construction (Began)		(53,638)		
3	To adjust depreciation related to transportation and power operated equipment (Began)		(1,134)		
Amortization	S-16			$	0
1		$	0		
Taxes Other Than Income	S-17			$	5,319
1	To Annualize Payroll Taxes (Hanneken)	$	3,512		
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			$	48,753
1	To adjust current income tax expense. (Cassidy)	$	48,753		
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		

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Income Tax Calculation

							Warrensburg				
Line	Description (A)				Test Year (B)		7.07% Return (C)		7.30% Return (D)		7.53% Return (E)
1	Net Operating Income (Acct. Sch. 1)			$	605,630	$	878,966	$	907,560	$	936,154
2	Add:										
3	Current Income Tax				115,693		286,003		303,819		321,636
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			$	740,796	$	1,184,442	$	1,230,853	$	1,277,263
8	Addditions to Net Income Before Income Tax:										
9	Book Depreciation			$	408,947	$	408,947	$	408,947	$	408,947
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				436		436		436		436
13	Other (Describe)				0		0		0		0
14	Other (Describe)				0		0		0		0
15	Total Additions			$	409,383	$	409,383	$	409,383	$	409,383
16	Subtractions to Net Income Before Income Tax:										
17	Interest Expense	@	3.13%	$	389,132	$	389,132	$	389,132	$	389,132
18	Tax Straight Line Depreciation				408,947		408,947		408,947		408,947
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			$	848,806	$	848,806	$	848,806	$	848,806
24	Net Taxable Income			$	301,373	$	745,019	$	791,430	$	837,841
25	Provision for Federal Income Tax										
26	Net Taxable Income			$	301,373	$	745,019	$	791,430	$	837,841
27	Deduct Missouri Income Tax	@	100.00%		15,711		38,840		41,259		43,679
28	Federal Taxable Income			$	285,662	$	706,179	$	750,171	$	794,162
29	Federal Income Tax	@	35.00%	$	99,982	$	247,163	$	262,560	$	277,957
30	Provision for Missouri Income Tax										
31	Net Taxable Income			$	301,373	$	745,019	$	791,430	$	837,841
32	Deduct Federal Income Tax	@	50.00%		49,991		123,581		131,280		138,978
33	Missouri Taxable Income			$	251,382	$	621,438	$	660,150	$	698,863
34	Missouri Income Tax	@	6.25%	$	15,711	$	38,840	$	41,259	$	43,679
35	Summary of Provision For Income Tax										
36	Federal Income Tax			$	99,982	$	247,163	$	262,560	$	277,957
37	State Income Tax				15,711		38,840		41,259		43,679
38	**Total Current Income Tax**			**$**	**115,693**	**$**	**286,003**	**$**	**303,819**	**$**	**321,636**

CEDAR HILL SEWER

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

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)	$	(321,076)	$	(321,076)	$	(321,076)
2	Rate of Return			7.07%		7.30%		7.53%
3	Net Operating Income Requirement		$	(22,700)	$	(23,439)	$	(24,177)
4	Net Operating Income Available	(From Accounting Schedule 9)		(10,628)		(10,628)		(10,628)
5	Additional Net Operating Income Requirement		$	(12,072)	$	(12,810)	$	(13,549)
6	Income Tax Requirement:	(From Accounting Schedule 11)						
7	Required Current Income Tax		$	(713)	$	(1,173)	$	(1,633)
8	Test Year Current Income Tax			6,809		6,809		6,809
9	Additional Current Income Tax Requirement		$	(7,521)	$	(7,982)	$	(8,442)
10	Additional Gross Revenue Requirement Before Allowances		$	(19,593)	$	(20,792)	$	(21,990)
11	Allowance for True-up		$		$	0	$	0
12	**Additional Gross Revenue Requirement**		**$**	**(19,593)**	**$**	**(20,792)**	**$**	**(21,990)**
13	Adjusted Revenue at Current Rates	(From Accounting Schedule 9)	$	185,292	$	185,292	$	185,292
14	Total Gross Revenue Requirement		$	165,699	$	164,500	$	163,302

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)		Cedar Hill Sewer Direct Assigned (B)		Corporate Distribution (C)		Total (D)
1	Plant in Service (From Accounting Schedule 3)	$	474,178	$	25,169	$	499,347
2	Less:						0
3	Accumulated Depreciation Reserve (From Accounting Schedule 5)		191,650		8,230		199,880
4	Accumulated Amortization Reserve				0		0
5	Net Plant in Service	$	282,528	$	16,939	$	299,467
6	Add:						
7	Cash Working Capital (From Accounting Schedule 8)	$	12,476	$		$	12,476
8	Materials and Supplies				1		1
9	Prepayments				1,715		1,715
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	$	12,476	$	1,716	$	14,192
15	Deduct:						
16	Interest Offset (From Accounting Schedule 8)	$	(1,899)	$		$	(1,899)
17	Federal Income Tax Offset (From Accounting Schedule 8)		5				5
18	State Income Tax Offset (From Accounting Schedule 8)		(5)				(5)
19	Contributions In Aid of Construction:		596,541		0		596,541
20	Customer Advances				0		0
21	Customer Deposits				0		0
22	Pre-71 ITC				0		0
23	Deferred Income Taxes				15,137		15,137
24	Accrued Pension Liability				24,956		24,956
25	Other				0		0
26	Other				0		0
27	Other				0		0
28	Total Deductions to Net Plant in Service	$	594,642	$	40,093	$	634,735
29	**Total Rate Base**	**$**	**(299,638)**	**$**	**(21,438)**	**$**	**(321,076)**

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

Plant In Service

Cedar Hill Sewer

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
1		Intangible					
2	301	Organization	$	$ 0	P-1	$ 454	$ 454
3	302	Franchise & Consents		0	P-2	0	0
4	303	Miscellaneous Intangible		0	P-3	711	711
5		Total Intangible	$ 0	$ 0		$ 1,164	$ 1,164
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		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
48	332	WT Equip-Central 1 & 2		0	P-40	0	0
49	332	WT Equip-Central 3		0	P-41	0	0

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

Plant In Service

Cedar Hill Sewer

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
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	(1)	(1)
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	47	47
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		$ 47	$ 47

Missouri-American Water Company
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Plant In Service

Cedar Hill Sewer

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C+D+F) (G)
92		Sewer Plant					
93	351	Structures & Improvements	$ 1,619,316	$ 0	P-80	$ 0	$ 1,619,316
94	352.1	Collection Sewers Forced	160,793	0	P-81	0	160,793
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	126,706	0	P-85	0	126,706
99	370.1	Land & Land Rights		0	P-86	0	0
100	372	T&D Equipment	491,009	(2,192,626)	P-87	0	(1,701,617)
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	$ 2,603,226	$ (2,192,626)		$ 0	$ 410,600
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	1,887	9,103
112	391.2	Computers & Peripheral Equipment		0	P-97	5,799	5,799
113	391.25	Computer Software		0	P-98	15,211	15,211
114	391.26	Computer Software Personal		0	P-99	295	295
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	101	101
118	392.12	Trans Equipment-Hvy Duty Trucks		0	P-103	0	0
119	392.2	Trans Equipment-Autos		0	P-104	375	375
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	41	41
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	25,566	0	P-112	98	25,664
128	397.2	Comm Equipment-Tele		0	P-113	88	88
129	398	Miscellaneous	14,551	0	P-114	27	14,578
130	399	Other Tangible Property		0	P-115	0	0
131		Total General Plant	$ 63,578	$ 0		$ 23,958	$ 87,536
132		**Total Plant In Service**	$ 2,666,804	$ (2,192,626)		$ 25,169	$ 499,347

Missouri-American Water Company
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Adjustments To Plant In Service

Cedar Hill Sewer

Adjmt No	Description			Adjustment Amount	Total Adjustment
A/C	372	T&D Equipment	P-87		$ (2,192,626)
1	To Eliminate Excess Capacity			$ (2,192,626)	
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		$ 0
1	To Capitalize Cost			$	
2	To Remove Transition Cost - SSU				
3	To Remove Transition Cost - Alton Call Center				
4					

Missouri-American Water Company
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Depreciation Reserve

Cedar Hill Sewer

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
1		Intangible					
2	301	Organization	$	$ 0	R-1	$ 0	$ 0
3	302	Franchise & Consents		0	R-2	0	0
4	303	Miscellaneous Intangible		0	R-3	853	853
5		Total Intangible	$ 0	$ 0		$ 853	$ 853
6		Source of Supply					
7	310	Land & Land Rights	$	$ 0	R-4	$ 0	$ 0
8	311	Structures & Improvements		0	R-5	0	0
9	312	Collecting & Impounding Res		0	R-6	0	0
10	313	Lake, River & Other Intakes		0	R-7	0	0
11	314	Wells & Springs		0	R-8	0	0
12	315	Infiltration Galleries & Tunnels		0	R-9	0	0
13	316	Supply Mains		0	R-9	0	0
14	316	Supply Mains-North Plant		0	R-10	0	0
15	316	Supply Mains-Central Plant		0	R-11	0	0
16	316	Supply Mains-South Plant		0	R-12	0	0
17	316	Supply Mains-Meramec Plant		0	R-13	0	0
18	317	Other Source of Supply Plant		0	R-14	0	0
19		Total Source of Supply	$ 0	$ 0		$ 0	$ 0
20		Pumping					
21	320	Land & Land Rights	$	$ 0	R-15	$ 0	$ 0
22	321	S & I-Plant		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

Cedar Hill Sewer

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
48	332	WT Equip-Central 1 & 2		0	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

Cedar Hill Sewer

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
92		Sewer Plant					
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	52,542	0	R-82	0	52,542
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	$ 154,596	$ 0		$ 0	$ 154,596
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	(402)	(402)
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	(55)	10,239
112	391.2	Computers & Peripheral Equipment		0	R-97	300	300
113	391.25	Computer Software		0	R-98	6,904	6,904
114	391.26	Computer Software Personal		0	R-99	63	63
115	391.3	Data Handling Equipment		0	R-100	0	0
116	391.3	Other Office Equipment		0	R-101	22	22
117	392.11	Trans Equipment-Lt Duty Trucks		0	R-102	155	155
118	392.12	Trans Equipment-Hvy Duty Trucks		0	R-103	0	0
119	392.2	Trans Equipment-Autos		0	R-104	305	305
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	28	28
128	397.2	Comm Equipment-Tele		0	R-113	35	35
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		$ 7,378	$ 44,432
132		Not Classified		0	R-116	0	0
133		**Total Depreciation Reserve**	**$ 191,650**	**$ 0**		**$ 8,230**	**$ 199,880**

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Depreciation Expense

Cedar Hill Sewer

Line	A/C No. (A)	Plant Title (B)	District Specific Plant (Accdg 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

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Depreciation Expense

Cedar Hill Sewer

Line	A/C No. (A)	Plant Title (B)	District Specific Plant (Accts 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	1	1
74	343.3	T & D Mains - 18" & Greater	0	0.00%	0	0	0
75	343.3	CI-12" (STL)	0	0.00%	0	0	0
76	343.3	CI-16" (STL)	0	0.00%	0	0	0
77	343.3	T & D Mains - DI 12 (STL)	0	0.00%	0	0	0
78	343.3	T & D Mains - DI 16 & Greater (STL)	0	0.00%	0	0	0
79	343.3	T & D Mains - LJ 20 (STL)	0	0.00%	0	0	0
80	343.3	T & D Mains - PL 12 (STL)	0	0.00%	0	0	0
81	344	Fire Mains	0	0.00%	0	0	0
82	345	Services	0	0.00%	0	0	0
83	346.1	Meters-Bronze Case	0	0.00%	0	0	0
84	346.2	Meters-Plastic Case	0	0.00%	0	0	0
85	346.3	Meters-Other	0	0.00%	0	0	0
86	346.3	Meters-Remote (ARB's)	0	0.00%	0	0	0
87	347.1	Meter Install	0	0.00%	0	0	0
88	347.2	Meter Install-Other	0	0.00%	0	0	0
89	348	Hydrants	0	0.00%	0	0	0
90	349	Other T&D Plant	0	0.00%	0	0	0
91		Total Transmission & Distribution	$ 0		$ 0	$ 1	$ 1
92		Sewer Plant					
93	351.0	Structures & Improvements	$ 1,619,316	2.50%	$ 40,483	$ 0	$ 40,483
94	352.1	Collection Sewers Forced	160,793	2.00%	3,216	0	3,216
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	126,706	10.00%	12,671	0	12,671
99	370.1	Land & Land Rights	0	0.00%	0	0	0
100	372	T&D Equipment	(1,701,617)	5.00%	(85,081)	0	(85,081)
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	$ 410,600		$ (24,603)	$ 0	$ (24,603)
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

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	75	364
112	391.2	Computers & Peripheral Equipment	0	14.29%	0	829	829
113	391.25	Computer Software	0	14.29%	0	2,174	2,174
114	391.26	Computer Software Personal	0	14.29%	0	42	42
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	25,566	5.00%	1,278	5	1,283
128	397.2	Comm Equipment-Tele	0	6.67%	0	6	6
129	398	Miscellaneous	14,551	5.00%	728	1	729
130	399	Other Tangible Property	0	5.00%	0	0	0
131		Total General Plant	$ 63,578		$ 2,294	$ 3,137	$ 5,431
132		**Total Depreciation Expense**	**$ 474,178**		**$ (22,309)**	**$ 3,137**	**$ (19,172)**

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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	$	30,242	39.87	13.00	26.87	0.0736	$	2,226
3	Payroll Withholdings:								
4	FICA - Employee Portion		4,004	39.87	16.19	23.68	0.0649		260
5	Federal Income Taxes Withheld		9,918	39.87	16.19	23.68	0.0649		644
6	State Income Taxes Withheld		3,219	39.87	18.19	21.68	0.0594		191
7	401(k)		5,765	39.87	38.82	1.05	0.0029		17
8	EIP		446	39.87	38.82	1.05	0.0029		1
9	Fuel & Power		16,302	39.87	37.20	2.67	0.0073		119
10	Chemicals		280	39.87	39.87	0.00	0.0000		0
11	Materials and Supplies		115	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		59,191	39.87	21.41	18.46	0.0506		2,995
14	Group Insurance		15,672	39.87	(7.50)	47.37	0.1298		2,034
15	OPEB's		2,644	39.87	3.41	36.46	0.0999		264
16	Pensions		7,285	39.87	17.58	22.29	0.0611		445
17	EIP - Employer Match		(91)	39.87	38.82	1.05	0.0029		0
18	401(k) - Employer Match		64	39.87	38.82	1.05	0.0029		0
19	Insurance Other Than Group		10,596	39.87	42.44	(2.57)	(0.0070)		(74)
20	Uncollectible Accounts		1,812	39.87	39.87	0.00	0.0000		0
21	Rents		1,524	39.87	(9.96)	49.83	0.1365		208
22	Cash Vouchers		57,390	39.87	21.41	18.46	0.0506		2,904
23	Total Operation & Maintenance Expense	$	226,740					$	12,231
24	Taxes Other Than Income								
25	FICA - Employer Portion		4,004	39.87	16.19	23.68	0.0649	$	260
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		10	39.87	182.50	(142.63)	(0.3908)		(4)
29	Franchise Tax		100	39.87	(77.50)	117.37	0.3216		32
30	PSC Assessment		0	39.87	(31.63)	71.50	0.1959		0
31	Total Taxes Other Than Income	$	4,301					$	270
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**							**$**	**12,476**
38	Interest Expense	$	(10,050)	39.87	108.85	(68.98)	(0.1890)	$	1,899
39	Federal Income Tax	$	(616)	39.87	37.00	2.87	0.0079	$	(5)
40	State Income Tax	$	(97)	39.87	58.95	(19.08)	(0.0523)	$	5

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Income Statement

Cedar Hill Sewer

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	$	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		411	S-10		(192)		8,219
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		(960)	S-13		5,552		5,363
18	Administrative & General		83,717		17,513	S-14		88,367		189,597
19	Total O & M Expense	$	184,905	$	(51,892)		$	93,727	$	226,740
20	Other Operating Expenses:									
21	Depreciation - Plant		26,722		(64,675)	S-15		3,137		(34,816)
22	Amortization		0		0	S-16		0		0
23	Taxes Other Than Income		4,109		(108)	S-17		300		4,301
24	Total Other Operating Expense	$	30,831	$	(64,783)		$	3,437	$	(30,515)
25	Total Operating Expenses		215,736		(116,675)			97,164		196,225
26	Net Income Before Income Taxes	$	(54,856)	$	140,847		$	(96,924)	$	(10,933)
27	Income Taxes:									
28	Current Income Tax	$	0	$	2,869	S-18	$	3,939	$	6,809
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	$	19,907		$	(20,212)	$	(305)
33	**Net Operating Income**	**$**	**(54,856)**	**$**	**120,939**		**$**	**(76,712)**	**$**	**(10,628)**

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

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			$ 411
1	To Annualize Payroll (Hanneken)	$	0	
2	To Normalize Overtime Pay (Hanneken)		0	
3	To Remove Lobbyist Pay (Hanneken)		0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)		0	
5	To Annualize Fuel & Power Expense (Grissum)		411	
Water Treatment	S-11			$ (68,856)
1	To Annualize Payroll (Hanneken)	$	0	
2	To Normalize Overtime Pay (Hanneken)		0	
3	To Remove Lobbyist Pay (Hanneken)		0	
4	To Annualize Lease Expense (excluding Transportation) (Hagemeyer)		0	
5	To Annualize Waste Disposal Expense (Hagemeyer)		(68,856)	
6	To Annualize Chemicals Expense (Grissum)		0	
Transmission & Distribution	S-12			$ 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			$ (960)
1	To Annualize Payroll (Hanneken)	$	0	
2	To Normalize Overtime Pay (Hanneken)		0	
3	To Annualize Postage Expense (Grissum)		115	
4	To Annualize Uncollectibles Expense (Grissum)		(1,075)	
Administrative & General	S-14			$ 17,513
1	To Annualize Payroll (Hanneken)	$	(1,799)	
2	To Normalize Overtime Pay (Hanneken)		1,104	

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

Adjustments To Income Statement

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)	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 Group Insurance Expense (Hanneken)	15,697	
23	To Annualize Incentive Compensation Expense (Hanneken)	0	
24	To Adjust Allocated External Affairs Expense (Hanneken)	0	
25	To Adjust Allocated Management Fees Expense (Hanneken)	0	
26	To Adjust Allocated Incentive Compensation Expense (Hanneken)	0	
27	To Reduce Capitalized Cost (Hanneken)	0	
28	To Remove Expense Associated with Penalties (Hagemeyer)	0	
29	To Annualize Defined Contribution Pension Expense	0	
Depreciation - Plant	S-15		$ (64,675)
1	To annualize depreciation expense at Staff's proposed rates (Began)	$ (49,031)	

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

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)		(15,644)		
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			$	(108)
1	To Annualize Payroll Taxes (Hanneken)	$	(105)		
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			$	2,869
1	To adjust current income tax expense. (Cassidy)	$	2,869		
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)	7.07% Return (C)	7.30% Return (D)	7.53% Return (E)
1	Net Operating Income (Acct. Sch. 1)	$ (10,628)	$ (22,700)	$ (23,439)	$ (24,177)
2	Add:				
3	Current Income Tax	6,809	(713)	(1,173)	(1,633)
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	$ (10,933)	$ (30,526)	$ (31,725)	$ (32,923)
8	Addditions to Net Income Before Income Tax:				
9	Book Depreciation	$ (34,816)	$ (34,816)	$ (34,816)	$ (34,816)
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	89	89	89	89
13	Other (Describe)	0	0	0	0
14	Other (Describe)	0	0	0	0
15	Total Additions	$ (34,726)	$ (34,726)	$ (34,726)	$ (34,726)
16	Subtractions to Net Income Before Income Tax:				
17	Interest Expense @ 3.13%	$ (10,050)	$ (10,050)	$ (10,050)	$ (10,050)
18	Tax Straight Line Depreciation	(34,816)	(34,816)	(34,816)	(34,816)
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	$ (63,395)	$ (63,395)	$ (63,395)	$ (63,395)
24	Net Taxable Income	$ 17,736	$ (1,857)	$ (3,056)	$ (4,254)
25	Provision for Federal Income Tax				
26	Net Taxable Income	$ 17,736	$ (1,857)	$ (3,056)	$ (4,254)
27	Deduct Missouri Income Tax @ 100.00%	925	(97)	(159)	(222)
28	Federal Taxable Income	$ 16,811	$ (1,760)	$ (2,897)	$ (4,032)
29	Federal Income Tax @ 35.00%	$ 5,884	$ (616)	$ (1,014)	$ (1,411)
30	Provision for Missouri Income Tax				
31	Net Taxable Income	$ 17,736	$ (1,857)	$ (3,056)	$ (4,254)
32	Deduct Federal Income Tax @ 50.00%	2,942	(308)	(507)	(706)
33	Missouri Taxable Income	$ 14,794	$ (1,549)	$ (2,549)	$ (3,548)
34	Missouri Income Tax @ 6.25%	$ 925	$ (97)	$ (159)	$ (222)
35	Summary of Provision For Income Tax				
36	Federal Income Tax	$ 5,884	$ (616)	$ (1,014)	$ (1,411)
37	State Income Tax	925	(97)	(159)	(222)
38	**Total Current Income Tax**	**$ 6,809**	**$ (713)**	**$ (1,173)**	**$ (1,633)**

PARKVILLE SEWER

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

Revenue Requirement

			Parkville Sewer		
			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)	$ 32,499	$ 32,499	$ 32,499
2	Rate of Return		7.07%	7.30%	7.53%
3	Net Operating Income Requirement		$ 2,298	$ 2,372	$ 2,447
4	Net Operating Income Available	(From Accounting Schedule 9)	(1,769)	(1,769)	(1,769)
5	Additional Net Operating Income Requirement		$ 4,067	$ 4,142	$ 4,216
6	Income Tax Requirement:	(From Accounting Schedule 11)			
7	Required Current Income Tax		$ 645	$ 691	$ 738
8	Test Year Current Income Tax		(1,889)	(1,889)	(1,889)
9	Additional Current Income Tax Requirement		$ 2,534	$ 2,580	$ 2,627
10	Additional Gross Revenue Requirement Before Allowances		$ 6,600	$ 6,722	$ 6,843
11	Allowance for True-up		$	$ 0	$ 0
12	**Additional Gross Revenue Requirement**		**$ 6,600**	**$ 6,722**	**$ 6,843**
13	Adjusted Revenue at Current Rates	(From Accounting Schedule 9)	$ 51,874	$ 51,874	$ 51,874
14	Total Gross Revenue Requirement		$ 58,475	$ 58,596	$ 58,717

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	$	1,376	$	81,373
2	Less:							0
3	Accumulated Depreciation Reserve	(From Accounting Schedule 5)		29,538		450		29,988
4	Accumulated Amortization Reserve					0		0
5	Net Plant in Service		$	50,459	$	926	$	51,385
6	Add:							
7	Cash Working Capital	(From Accounting Schedule 8)	$	2,578	$		$	2,578
8	Materials and Supplies					0		0
9	Prepayments					94		94
10	Deferred OPEB Asset					565		565
11	Other					0		0
12	Other					0		0
13	Other					0		0
14	Total Additions to Net Plant in Service		$	2,578	$	659	$	3,237
15	Deduct:							
16	Interest Offset	(From Accounting Schedule 8)	$	192	$		$	192
17	Federal Income Tax Offset	(From Accounting Schedule 8)		(4)				(4)
18	State Income Tax Offset	(From Accounting Schedule 8)		5				5
19	Contributions In Aid of Construction:			17,239		0		17,239
20	Customer Advances			(390)		(1)		(391)
21	Customer Deposits					0		0
22	Pre-71 ITC					0		0
23	Deferred Income Taxes					3,717		3,717
24	Accrued Pension Liability					1,365		1,365
25	Other					0		0
26	Other					0		0
27	Other					0		0
28	Total Deductions to Net Plant in Service		$	17,042	$	5,081	$	22,123
29	**Total Rate Base**		**$**	**35,995**	**$**	**(3,496)**	**$**	**32,499**

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 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
1		Intangible					
2	301	Organization	$	$ 0	P-1	$ 25	$ 25
3	302	Franchise & Consents	150	0	P-2	0	150
4	303	Miscellaneous Intangible		0	P-3	39	39
5		Total Intangible	$ 150	$ 0		$ 64	$ 214
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		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
48	332	WT Equip-Central 1 & 2		0	P-40	0	0
49	332	WT Equip-Central 3		0	P-41	0	0

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

Plant In Service

Parkville Sewer

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
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	3	3
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		$ 3	$ 3

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 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
92		Sewer Plant					
93	351	Structures & Improvements	$	$ 0	P-80	$ 0	$ 0
94	352.1	Collection Sewers Forced		0	P-81	0	0
95	352.2	Collecting Mains	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	103	103
112	391.2	Computers & Peripheral Equipment		0	P-97	317	317
113	391.25	Computer Software		0	P-98	832	832
114	391.26	Computer Software Personal		0	P-99	16	16
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	20	20
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	5	5
128	397.2	Comm Equipment-Tele		0	P-113	5	5
129	398	Miscellaneous		0	P-114	1	1
130	399	Other Tangible Property		0	P-115	0	0
131		Total General Plant	$ 0	$ 0		$ 1,310	$ 1,310
132		**Total Plant In Service**	**$ 79,997**	**$ 0**		**$ 1,376**	**$ 81,373**

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 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
1		Intangible					
2	301	Organization	$	$ 0	R-1	$ 0	$ 0
3	302	Franchise & Consents		0	R-2	0	0
4	303	Miscellaneous Intangible		0	R-3	47	47
5		Total Intangible	$ 0	$ 0		$ 47	$ 47
6		Source of Supply					
7	310	Land & Land Rights	$	$ 0	R-4	$ 0	$ 0
8	311	Structures & Improvements		0	R-5	0	0
9	312	Collecting & Impounding Res		0	R-6	0	0
10	313	Lake, River & Other Intakes		0	R-7	0	0
11	314	Wells & Springs		0	R-8	0	0
12	315	Infiltration Galleries & Tunnels		0	R-9	0	0
13	316	Supply Mains		0	R-9	0	0
14	316	Supply Mains-North Plant		0	R-10	0	0
15	316	Supply Mains-Central Plant		0	R-11	0	0
16	316	Supply Mains-South Plant		0	R-12	0	0
17	316	Supply Mains-Meramec Plant		0	R-13	0	0
18	317	Other Source of Supply Plant		0	R-14	0	0
19		Total Source of Supply	$ 0	$ 0		$ 0	$ 0
20		Pumping					
21	320	Land & Land Rights	$	$ 0	R-15	$ 0	$ 0
22	321	S & I-Plant		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 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
48	332	WT Equip-Central 1 & 2		0	R-40	0	0
49	332	WT Equip-Central 3		0	R-41	0	0
50	332	WT Equip-South Plant		0	R-42	0	0
51	332	WT Equip-Meramac		0	R-43	0	0
52	332	Other P/E Hand Equipment		0	R-44	0	0
53	332.4	Equipment Filter Media		0	R-45	0	0
54		Total Water Treatment Plant	$ 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 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
92		Sewer Plant					
93	351.0	Structures & Improvements	$	$ 0	R-80	$ 0	$ 0
94	352.1	Collection Sewers Forced		0	R-81	0	0
95	352.2	Collecting Mains	15,046	0	R-82	0	15,046
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	$ 29,538	$ 0		$ 0	$ 29,538
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	(22)	(22)
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	16	16
113	391.25	Computer Software		0	R-98	378	378
114	391.26	Computer Software Personal		0	R-99	3	3
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		$ 403	$ 403
132		Not Classified		0	R-116	0	0
133		**Total Depreciation Reserve**	$ 29,538	$ 0		$ 450	$ 29,988

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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

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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	45	45
113	391.25	Computer Software	0	14.29%	0	119	119
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	$ 172	$ 172
132		**Total Depreciation Expense**	**$ 79,997**		**$ 1,411**	**$ 172**	**$ 1,583**

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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	$ 1,670	39.87	13.00	26.87	0.0736	$ 123
3	Payroll Withholdings:						
4	FICA - Employee Portion	192	39.87	16.19	23.68	0.0649	12
5	Federal Income Taxes Withheld	548	39.87	16.19	23.68	0.0649	36
6	State Income Taxes Withheld	178	39.87	18.19	21.68	0.0594	11
7	401(k)	318	39.87	38.82	1.05	0.0029	1
8	EIP	25	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	3,237	39.87	21.41	18.46	0.0506	164
14	Group Insurance	540	39.87	(7.50)	47.37	0.1298	70
15	OPEB's	145	39.87	3.41	36.46	0.0999	14
16	Pensions	398	39.87	17.58	22.29	0.0611	24
17	EIP - Employer Match	(5)	39.87	38.82	1.05	0.0029	0
18	401(k) - Employer Match	19	39.87	38.82	1.05	0.0029	0
19	Insurance Other Than Group	579	39.87	42.44	(2.57)	(0.0070)	(4)
20	Uncollectible Accounts	393	39.87	39.87	0.00	0.0000	0
21	Rents	9	39.87	(9.96)	49.83	0.1365	1
22	Cash Vouchers	43,643	39.87	21.41	18.46	0.0506	2,208
23	Total Operation & Maintenance Expense	$ 52,022					$ 2,660
24	Taxes Other Than Income						
25	FICA - Employer Portion	192	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	17	39.87	(77.50)	117.37	0.3216	6
30	PSC Assessment	0	39.87	(31.63)	71.50	0.1959	0
31	Total Taxes Other Than Income	$ 217					$ 17
32	Other Expenses						
33	Gross Receipts Tax	1,381	22.66	47.37	(24.71)	(0.0677)	(93)
34	Sales Tax	290	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	$ 1,671					$ (99)
37	**Cash Working Capital Before Income Tax and Interest Offsets**						**$ 2,578**
38	Interest Expense	$ 1,017	39.87	108.85	(68.98)	(0.1890)	$ (192)
39	Federal Income Tax	$ 557	39.87	37.00	2.87	0.0079	$ 4
40	State Income Tax	$ 88	39.87	58.95	(19.08)	(0.0523)	$ (5)

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

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	$	(1,263)	S-1	$	0	$	51,830
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	$	(1,263)		$	44	$	51,874
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		(471)	S-12		0		707
17	Customer Accounts		0		(95)	S-13		1,023		928
18	Administrative & General		7,372		(1,666)	S-14		4,833		10,538
19	Total O & M Expense	$	48,433	$	(2,232)		$	5,821	$	52,022
20	Other Operating Expenses:									
21	Depreciation - Plant		2,764		(1,614)	S-15		172		1,322
22	Amortization		1,812		0	S-16		4		1,816
23	Taxes Other Than Income		379		(190)	S-17		28		217
24	Total Other Operating Expense	$	4,955	$	(1,804)		$	204	$	3,355
25	Total Operating Expenses		53,388		(4,036)			6,024		55,376
26	Net Income Before Income Taxes	$	(295)	$	2,773		$	(5,980)	$	(3,502)
27	Income Taxes:									
28	Current Income Tax	$	0	$	(796)	S-18	$	(1,093)	$	(1,889)
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	$	(1,170)		$	(563)	$	(1,733)
33	**Net Operating Income**	**$**	**(295)**	**$**	**3,943**		**$**	**(5,417)**	**$**	**(1,769)**

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

Adjustments To Income Statement

Parkville Sewer

Adjmt No	Description		Adjustment Amount		Total Adjustment
Residential Revenue	S-1			$	(1,263)
1	To Normalize and Annualize Revenues (Grissum)	$	2,558		
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
Case No. WR-2007-0216
Test Year Ending June 30, 2006 Updated Through December 31, 2006

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		$ (471)
1	To Annualize Payroll (Hanneken)	$ (594)	
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		$ (95)
1	To Annualize Payroll (Hanneken)	$ 0	
2	To Normalize Overtime Pay (Hanneken)	0	
3	To Annualize Postage Expense (Grissum)	44	
4	To Annualize Uncollectibles Expense (Grissum)	(139)	
Administrative & General	S-14		$ (1,666)
1	To Annualize Payroll (Hanneken)	$ (1,862)	
2	To Normalize Overtime Pay (Hanneken)	386	

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

Adjustments To Income Statement

Parkville 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)		(630)		
12	To Annualize Waste Disposal Expense (Hagemeyer)		0		
13	To Annualize Main Breaks Expense (Hagemeyer)		0		
14	To Normalize Rate Case Expense (Hagemeyer)		0		
15	To Remove Meals, Awards, etc. (Began)		0		
16	To Remove Miscellaneous Expense (Began)		0		
17	To Remove Dues and Donations (Began)		0		
18	To Remove Disallowed Promotion Expense (Began)		0		
19	To Remove Disallowed Advertising Expense (Began)		0		
20	To Remove Disallowed Dues, Donations and Memberships (Began)		0		
21	To Remove Disallowed Lobbying Expense (Began)		0		
22	To Annualize Group Insurance Expense (Hanneken)		440		
23	To Annualize Incentive Compensation Expense (Hanneken)		0		
24	To Adjust Allocated External Affairs Expense (Hanneken)		0		
25	To Adjust Allocated Management Fees Expense (Hanneken)		0		
26	To Adjust Allocated Incentive Compensation Expense (Hanneken)		0		
27	To Reduce Capitalized Cost (Hanneken)		0		
28	To Remove Expense Associated with Penalties (Hagemeyer)		0		
29	To Annualize Defined Contribution Pension Expense		0		
Depreciation - Plant	S-15			$	(1,614)
1	To annualize depreciation expense at Staff's proposed rates (Began)	$	(1,353)		

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

Adjustments To Income Statement

Parkville Sewer

Adjmt No	Description		Adjustment Amount	Total Adjustment
2	To adjust depreciation expense related to contributions in aid of construction (Began)		(261)	
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			$ (190)
1	To Annualize Payroll Taxes (Hanneken)	$	(189)	
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			$ (796)
1	To adjust current income tax expense. (Cassidy)	$	(796)	
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

Parkville Sewer

Line	Description (A)			Test Year (B)	7.07% Return (C)	7.30% Return (D)	7.53% Return (E)
1	Net Operating Income (Acct. Sch. 1)			$ (1,769)	$ 2,298	$ 2,372	$ 2,447
2	Add:						
3	Current Income Tax			(1,889)	645	691	738
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			$ (3,502)	$ 3,098	$ 3,220	$ 3,341
8	Addditions to Net Income Before Income Tax:						
9	Book Depreciation			$ 1,322	$ 1,322	$ 1,322	$ 1,322
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			$ 1,326	$ 1,326	$ 1,326	$ 1,326
16	Subtractions to Net Income Before Income Tax:						
17	Interest Expense	@	3.13%	$ 1,017	$ 1,017	$ 1,017	$ 1,017
18	Tax Straight Line Depreciation			1,322	1,322	1,322	1,322
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			$ 2,746	$ 2,746	$ 2,746	$ 2,746
24	Net Taxable Income			$ (4,921)	$ 1,679	$ 1,801	$ 1,922
25	Provision for Federal Income Tax						
26	Net Taxable Income			$ (4,921)	$ 1,679	$ 1,801	$ 1,922
27	Deduct Missouri Income Tax	@	100.00%	(257)	88	94	100
28	Federal Taxable Income			$ (4,664)	$ 1,591	$ 1,707	$ 1,822
29	Federal Income Tax	@	35.00%	$ (1,633)	$ 557	$ 597	$ 638
30	Provision for Missouri Income Tax						
31	Net Taxable Income			$ (4,921)	$ 1,679	$ 1,801	$ 1,922
32	Deduct Federal Income Tax	@	50.00%	(816)	279	299	319
33	Missouri Taxable Income			$ (4,105)	$ 1,400	$ 1,502	$ 1,603
34	Missouri Income Tax	@	6.25%	$ (257)	$ 88	$ 94	$ 100
35	Summary of Provision For Income Tax						
36	Federal Income Tax			$ (1,633)	$ 557	$ 597	$ 638
37	State Income Tax			(257)	88	94	100
38	**Total Current Income Tax**			**$ (1,889)**	**$ 645**	**$ 691**	**$ 738**

WARREN COUNTY SEWER

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

Revenue Requirement

			Warren County Sewer		
			8.60% Equity Return	9.10% Equity Return	9.60% Equity Return
Line	(A)		(B)	(C)	(D)
1	Net Original Cost Rate Base	(From Accounting Schedule 2)	$ 1,612,419	$ 1,612,419	$ 1,612,419
2	Rate of Return		7.07%	7.30%	7.53%
3	Net Operating Income Requirement		$ 113,998	$ 117,707	$ 121,415
4	Net Operating Income Available	(From Accounting Schedule 9)	(84,355)	(84,355)	(84,355)
5	Additional Net Operating Income Requirement		$ 198,353	$ 202,062	$ 205,770
6	Income Tax Requirement:	(From Accounting Schedule 11)			
7	Required Current Income Tax		$ 54,196	$ 56,507	$ 58,817
8	Test Year Current Income Tax		(69,395)	(69,395)	(69,395)
9	Additional Current Income Tax Requirement		$ 123,590	$ 125,901	$ 128,212
10	Additional Gross Revenue Requirement Before Allowances		$ 321,943	$ 327,963	$ 333,982
11	Allowance for True-up		$	$ 0	$ 0
12	**Additional Gross Revenue Requirement**		**$ 321,943**	**$ 327,963**	**$ 333,982**
13	Adjusted Revenue at Current Rates	(From Accounting Schedule 9)	$ 89,215	$ 89,215	$ 89,215
14	Total Gross Revenue Requirement		$ 411,158	$ 417,177	$ 423,197

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

Rate Base

Warren County Sewer

Line	Description (A)		Direct Assigned (B)	Corporate Distribution (C)	Total (D)
1	Plant in Service	(From Accounting Schedule 3)	$ 2,064,754	$ 19,619	$ 2,084,373
2	Less:				0
3	Accumulated Depreciation Reserve	(From Accounting Schedule 5)	306,605	6,415	313,020
4	Accumulated Amortization Reserve			0	0
5	Net Plant in Service		$ 1,758,149	$ 13,204	$ 1,771,353
6	Add:				
7	Cash Working Capital	(From Accounting Schedule 8)	$ 9,657	$	$ 9,657
8	Materials and Supplies			0	0
9	Prepayments			1,337	1,337
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		$ 9,657	$ 1,337	$ 10,994
15	Deduct:				
16	Interest Offset	(From Accounting Schedule 8)	$ 9,539	$	$ 9,539
17	Federal Income Tax Offset	(From Accounting Schedule 8)	(370)		(370)
18	State Income Tax Offset	(From Accounting Schedule 8)	385		385
19	Contributions In Aid of Construction:		2,185	0	2,185
20	Customer Advances			0	0
21	Customer Deposits			0	0
22	Pre-71 ITC			0	0
23	Deferred Income Taxes			138,736	138,736
24	Accrued Pension Liability			19,453	19,453
25	Other			0	0
26	Other			0	0
27	Other			0	0
28	Total Deductions to Net Plant in Service		$ 11,739	$ 158,189	$ 169,928
29	**Total Rate Base**		**$ 1,756,067**	**$ (143,648)**	**$ 1,612,419**

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

Plant In Service

Warren County Sewer

Line	A/C No (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
1		Intangible					
2	301	Organization	$	$ 0	P-1	$ 354	$ 354
3	302	Franchise & Consents		0	P-2	0	0
4	303	Miscellaneous Intangible		0	P-3	554	554
5		Total Intangible	$ 0	$ 0		$ 908	$ 908
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	16,396	0	P-16	0	16,396
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	3,542	0	P-22	0	3,542
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	$ 19,938	$ 0		$ 0	$ 19,938
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
48	332	WT Equip-Central 1 & 2		0	P-40	0	0
49	332	WT Equip-Central 3		0	P-41	0	0

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

Plant In Service

Warren County Sewer

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
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	37	37
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		$ 36	$ 36

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

Plant In Service

Warren County Sewer

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
92		Sewer Plant					
93	351	Structures & Improvements	$ 1,136,221	$ 0	P-80	$ 0	$ 1,136,221
94	352.1	Collection Sewers Forced	13,401	0	P-81	0	13,401
95	352.2	Collecting Mains	438,135	0	P-82	0	438,135
96	352.2	Collecting Mains Other	70,768	0	P-83	0	70,768
97	353	Service to Customers	45,330	0	P-84	0	45,330
98	363	Electric Pumping Equipment	382,808	0	P-85	0	382,808
99	370.1	Land & Land Rights		0	P-86	0	0
100	372	T&D Equipment	1,243,304	(1,632,246)	P-87	0	(388,942)
101	372	T&D Equipment Influent Lift	168,803	0	P-88	0	168,803
102	374	Outfall Sewer Lines		0	P-89	0	0
103		Total Sewer Plant	$ 3,498,770	$ (1,632,246)		$ 0	$ 1,866,524
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	1,471	1,471
112	391.2	Computers & Peripheral Equipment		0	P-97	4,520	4,520
113	391.25	Computer Software		0	P-98	11,857	11,857
114	391.26	Computer Software Personal		0	P-99	230	230
115	391.3	Data Handling Equipment		0	P-100	0	0
116	391.3	Other Office Equipment		0	P-101	28	28
117	392.11	Trans Equipment-Lt Duty Trucks		0	P-102	79	79
118	392.12	Trans Equipment-Hvy Duty Trucks		0	P-103	0	0
119	392.2	Trans Equipment-Autos		0	P-104	292	292
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	10,525	0	P-107	32	10,557
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	76	76
128	397.2	Comm Equipment-Tele		0	P-113	68	68
129	398	Miscellaneous	167,767	0	P-114	21	167,788
130	399	Other Tangible Property		0	P-115	0	0
131		Total General Plant	$ 178,292	$ 0		$ 18,675	$ 196,967
132		**Total Plant In Service**	**$ 3,697,000**	**$ (1,632,246)**		**$ 19,619**	**$ 2,084,373**

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Adjustments To Plant In Service

Warren County Sewer

Adjmt No	Description			Adjustment Amount	Total Adjustment
A/C	372	T&D Equipment	P-87		$ (1,632,246)
1	To Eliminate Excess Capacity			$ (1,632,246)	
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		$ 0
1	To Capitalize Cost			$	
2	To Remove Transition Cost - SSU				
3	To Remove Transition Cost - Alton Call Center				
4					

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Depreciation Reserve

Warren County Sewer

Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
1		Intangible					
2	301	Organization	$	$ 0	R-1	$ 0	$ 0
3	302	Franchise & Consents		0	R-2	0	0
4	303	Miscellaneous Intangible		0	R-3	665	665
5		Total Intangible	$ 0	$ 0		$ 665	$ 665
6		Source of Supply					
7	310	Land & Land Rights	$	$ 0	R-4	$ 0	$ 0
8	311	Structures & Improvements		0	R-5	0	0
9	312	Collecting & Impounding Res		0	R-6	0	0
10	313	Lake, River & Other Intakes		0	R-7	0	0
11	314	Wells & Springs		0	R-8	0	0
12	315	Infiltration Galleries & Tunnels		0	R-9	0	0
13	316	Supply Mains		0	R-9	0	0
14	316	Supply Mains-North Plant		0	R-10	0	0
15	316	Supply Mains-Central Plant		0	R-11	0	0
16	316	Supply Mains-South Plant		0	R-12	0	0
17	316	Supply Mains-Meramec Plant		0	R-13	0	0
18	317	Other Source of Supply Plant		0	R-14	0	0
19		Total Source of Supply	$ 0	$ 0		$ 0	$ 0
20		Pumping					
21	320	Land & Land Rights	$	$ 0	R-15	$ 0	$ 0
22	321	S & I-Plant	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 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
48	332	WT Equip-Central 1 & 2		0	R-40	0	0
49	332	WT Equip-Central 3		0	R-41	0	0
50	332	WT Equip-South Plant		0	R-42	0	0
51	332	WT Equip-Meramac		0	R-43	0	0
52	332	Other P/E Hand Equipment		0	R-44	0	0
53	332.4	Equipment Filter Media		0	R-45	0	0
54		Total Water Treatment Plant	$ 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 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	Corporate Distribution (F)	As Adjusted (C)+(D)+(F) (G)
92		Sewer Plant					
93	351.0	Structures & Improvements	$	$ 0	R-80	$ 0	$ 0
94	352.1	Collection Sewers Forced	7,712	0	R-81	0	7,712
95	352.2	Collecting Mains	111,945	0	R-82	0	111,945
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	$ 301,739	$ 0		$ 0	$ 301,739
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	(313)	(313)
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	(43)	(43)
112	391.2	Computers & Peripheral Equipment		0	R-97	234	234
113	391.25	Computer Software		0	R-98	5,382	5,382
114	391.26	Computer Software Personal		0	R-99	49	49
115	391.3	Data Handling Equipment		0	R-100	0	0
116	391.3	Other Office Equipment		0	R-101	17	17
117	392.11	Trans Equipment-Lt Duty Trucks		0	R-102	121	121
118	392.12	Trans Equipment-Hvy Duty Trucks		0	R-103	0	0
119	392.2	Trans Equipment-Autos		0	R-104	238	238
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	10	115
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	22	22
128	397.2	Comm Equipment-Tele		0	R-113	28	28
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		$ 5,751	$ 10,544
132		Not Classified		0	R-116	0	0
133		**Total Depreciation Reserve**	**$ 306,605**	**$ 0**		**$ 6,415**	**$ 313,020**

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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)
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	16,396	1.73%	284	0	284
23	321.1	S & I-Pumps (STL)	0	0.00%	0	0	0
24	321.2	S & I-Boosters	0	0.00%	0	0	0
25	322	Boiler Equipment	0	0.00%	0	0	0
26	323	Other Power Prod. Equip.	0	0.00%	0	0	0
27	324	Steam Pumping Equipment	0	0.00%	0	0	0
28	325.1	Electric Pumping Equipment	3,542	2.44%	86	0	86
29	325.2	Pumping Equipment-Pre '46	0	0.00%	0	0	0
30	325.3	Pumping Equipment-Post '46	0	0.00%	0	0	0
31	325	Pumping Equipment-Booster	0	0.00%	0	0	0
32	326	Diesel Pumping Equipment	0	0.00%	0	0	0
33	326	Dsl Pump Equip-Stratman	0	0.00%	0	0	0
34	326	Dsl Pump Equip-Central Plant	0	0.00%	0	0	0
35	327	Pump Equip Hydraulic	0	0.00%	0	0	0
36	328	Other Pumping Equipment	0	0.00%	0	0	0
37		Total Pumping	$ 19,938		$ 370	$ 0	$ 370
38		Water Treatment Plant					
39	330	Land & Land Rights	$ 0	0.00%	$ 0	$ 0	$ 0
40	331	Structures & Improvements	0	0.00%	0	0	0
41	331	S & I - North Plant	0	0.00%	0	0	0
42	331	S & I-Central 1 & 2	0	0.00%	0	0	0
43	331	S & I-Central 3	0	0.00%	0	0	0
44	331	S & I-South Plant	0	0.00%	0	0	0
45	331	S & I-Meramac	0	0.00%	0	0	0
46	332	WT Equip Non-Media	0	0.00%	0	0	0
47	332	WT Equip-North Plant	0	0.00%	0	0	0
48	332	WT Equip-Central 1 & 2	0	0.00%	0	0	0
49	332	WT Equip-Central 3	0	0.00%	0	0	0
50	332	WT Equip-South Plant	0	0.00%	0	0	0
51	332	WT Equip-Meramac	0	0.00%	0	0	0
52	332	Other P/E Hand Equipment	0	0.00%	0	0	0
53	332.4	Equipment Filter Media	0	0.00%	0	0	0
54		Total Water Treatment Plant	$ 0		$ 0	$ 0	$ 0

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Depreciation Expense

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	1	1
74	343.3	T & D Mains - 18" & Greater	0	0.00%	0	0	0
75	343.3	CI-12" (STL)	0	0.00%	0	0	0
76	343.3	CI-16" (STL)	0	0.00%	0	0	0
77	343.3	T & D Mains - DI 12 (STL)	0	0.00%	0	0	0
78	343.3	T & D Mains - DI 16 & Greater (STL)	0	0.00%	0	0	0
79	343.3	T & D Mains - LJ 20 (STL)	0	0.00%	0	0	0
80	343.3	T & D Mains - PL 12 (STL)	0	0.00%	0	0	0
81	344	Fire Mains	0	0.00%	0	0	0
82	345	Services	0	0.00%	0	0	0
83	346.1	Meters-Bronze Case	0	0.00%	0	0	0
84	346.2	Meters-Plastic Case	0	0.00%	0	0	0
85	346.3	Meters-Other	0	0.00%	0	0	0
86	346.3	Meters-Remote (ARB's)	0	0.00%	0	0	0
87	347.1	Meter Install	0	0.00%	0	0	0
88	347.2	Meter Install-Other	0	0.00%	0	0	0
89	348	Hydrants	0	0.00%	0	0	0
90	349	Other T&D Plant	0	0.00%	0	0	0
91		Total Transmission & Distribution	$ 0		$ 0	$ 1	$ 1
92		Sewer Plant					
93	351.0	Structures & Improvements	$ 1,136,221	2.50%	$ 28,406	$ 0	$ 28,406
94	352.1	Collection Sewers Forced	13,401	2.00%	268	0	268
95	352.2	Collecting Mains	438,135	2.00%	8,763	0	8,763
96	352.2	Collecting Mains Other	70,768	2.00%	1,415	0	1,415
97	353.0	Service to Customers	45,330	2.00%	907	0	907
98	363.0	Electric Pumping Equipment	382,808	10.00%	38,281	0	38,281
99	370.1	Land & Land Rights	0	0.00%	0	0	0
100	372	T&D Equipment	(388,942)	5.00%	(19,447)	0	(19,447)
101	372.0	T&D Equipment Influent Lift	168,803	5.00%	8,440	0	8,440
102	374	Outfall Sewer Lines	0	2.00%	0	0	0
103		Total Sewer Plant	$ 1,866,524		$ 67,032	$ 0	$ 67,032
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
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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)
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	59	59
112	391.2	Computers & Peripheral Equipment	0	14.29%	0	646	646
113	391.25	Computer Software	0	14.29%	0	1,694	1,694
114	391.26	Computer Software Personal	0	14.29%	0	33	33
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	10,525	5.00%	526	2	528
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	4	4
128	397.2	Comm Equipment-Tele	0	6.67%	0	5	5
129	398	Miscellaneous	167,767	5.00%	8,388	1	8,389
130	399	Other Tangible Property	0	5.00%	0	0	0
131		Total General Plant	$ 178,292		$ 8,915	$ 2,445	$ 11,360
132		**Total Depreciation Expense**	**$ 2,064,754**		**$ 76,317**	**$ 2,445**	**$ 78,762**

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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	$ 23,558	39.87	13.00	26.87	0.0736	$ 1,734
3	Payroll Withholdings:						
4	FICA - Employee Portion	3,146	39.87	16.19	23.68	0.0649	204
5	Federal Income Taxes Withheld	7,726	39.87	16.19	23.68	0.0649	501
6	State Income Taxes Withheld	2,507	39.87	18.19	21.68	0.0594	149
7	401(k)	4,491	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	8,274	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	46,139	39.87	21.41	18.46	0.0506	2,335
14	Group Insurance	13,512	39.87	(7.50)	47.37	0.1298	1,754
15	OPEB's	2,061	39.87	3.41	36.46	0.0999	206
16	Pensions	5,480	39.87	17.58	22.29	0.0611	335
17	EIP - Employer Match	(71)	39.87	38.82	1.05	0.0029	0
18	401(k) - Employer Match	1,623	39.87	38.82	1.05	0.0029	5
19	Insurance Other Than Group	8,259	39.87	42.44	(2.57)	(0.0070)	(58)
20	Uncollectible Accounts	1,662	39.87	39.87	0.00	0.0000	0
21	Rents	134	39.87	(9.96)	49.83	0.1365	18
22	Cash Vouchers	40,663	39.87	21.41	18.46	0.0506	2,058
23	Total Operation & Maintenance Expense	$ 174,908					$ 9,294
24	Taxes Other Than Income						
25	FICA - Employer Portion	3,146	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	5	39.87	182.50	(142.63)	(0.3908)	(2)
29	Franchise Tax	594	39.87	(77.50)	117.37	0.3216	191
30	PSC Assessment	0	39.87	(31.63)	71.50	0.1959	0
31	Total Taxes Other Than Income	$ 3,930					$ 375
32	Other Expenses						
33	Gross Receipts Tax	0	22.66	47.37	(24.71)	(0.0677)	0
34	Sales Tax	538	0.00	8.12	(8.12)	(0.0222)	(12)
35	Missouri Primacy Fees	0	22.66	243.50	(220.84)	(0.6050)	0
36	Total Other Expenses	$ 538					$ (12)
37	**Cash Working Capital Before Income Tax and Interest Offsets**						**$ 9,657**
38	Interest Expense	$ 50,469	39.87	108.85	(68.98)	(0.1890)	$ (9,539)
39	Federal Income Tax	$ 46,836	39.87	37.00	2.87	0.0079	$ 370
40	State Income Tax	$ 7,360	39.87	58.95	(19.08)	(0.0523)	$ (385)

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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	$ 12,462	S-1	$ 0	$ 88,621
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	$ 12,465		$ 159	$ 89,215
11	Operating Expenses:					
12	Operation & Maintenance:					
13	Source of Supply	0	0	S-9	1	1
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	(178)	S-13	3,667	3,489
18	Administrative & General	25,735	13,180	S-14	68,881	107,796
19	Total O & M Expense	$ 116,912	$ (14,426)		$ 72,422	$ 174,908
20	Other Operating Expenses:					
21	Depreciation - Plant	20,945	55,304	S-15	2,445	78,694
22	Amortization	0	0	S-16	0	0
23	Taxes Other Than Income	5,225	(2,044)	S-17	749	3,930
24	Total Other Operating Expense	$ 26,170	$ 53,260		$ 3,195	$ 82,625
25	Total Operating Expenses	143,082	38,834		75,617	257,533
26	Net Income Before Income Taxes	$ (66,491)	$ (26,369)		$ (75,458)	$ (168,318)
27	Income Taxes:					
28	Current Income Tax	$ 0	$ (29,243)	S-18	$ (40,151)	$ (69,394)
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	$ 5,652		$ (89,615)	$ (83,962)
33	**Net Operating Income**	**$ (66,491)**	**$ (32,021)**		**$ 14,156**	**$ (84,356)**

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Adjustments To Income Statement

Warren County Sewer

Adjmt No.	Description		Adjustment Amount	Total Adjustment
Residential Revenue		S-1		$ 12,462
1	To Normalize and Annualize Revenues (Grissum)		$ 12,462	
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 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			$	(178)
1	To Annualize Payroll (Hanneken)	$	0		
2	To Normalize Overtime Pay (Hanneken)		0		
3	To Annualize Postage Expense (Grissum)		67		
4	To Annualize Uncollectibles Expense (Grissum)		(245)		
Administrative & General	S-14			$	13,180
1	To Annualize Payroll (Hanneken)	$	0		
2	To Normalize Overtime Pay (Hanneken)		0		

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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 Group Insurance Expense (Hanneken)		13,378	
23	To Annualize Incentive Compensation Expense (Hanneken)		0	
24	To Adjust Allocated External Affairs Expense (Hanneken)		0	
25	To Adjust Allocated Management Fees Expense (Hanneken)		0	
26	To Adjust Allocated Incentive Compensation Expense (Hanneken)		0	
27	To Reduce Capitalized Cost (Hanneken)		0	
28	To Remove Expense Associated with Penalties (Hagemeyer)		0	
29	To Annualize Defined Contribution Pension Expense		(198)	
Depreciation - Plant	S-15			$ 55,304
1	To annualize depreciation expense at Staff's proposed rates (Began)	$	55,372	

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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)		(68)		
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			$	(29,242)
1	To adjust current income tax expense. (Cassidy)	$	(29,243)		
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

Warren County Sewer

Line	Description (A)			Test Year (B)	7.07% Return (C)	7.30% Return (D)	7.53% Return (E)
1	Net Operating Income (Acct. Sch. 1)			$ (84,355)	$ 113,998	$ 117,707	$ 121,415
2	Add:						
3	Current Income Tax			(69,394)	54,196	56,507	58,817
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			$ (168,317)	$ 153,625	$ 159,645	$ 165,664
8	Addditions to Net Income Before Income Tax:						
9	Book Depreciation			$ 78,694	$ 78,694	$ 78,694	$ 78,694
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			70	70	70	70
13	Other (Describe)			0	0	0	0
14	Other (Describe)			0	0	0	0
15	Total Additions			$ 78,764	$ 78,764	$ 78,764	$ 78,764
16	Subtractions to Net Income Before Income Tax:						
17	Interest Expense	@	3.13%	$ 50,469	$ 50,469	$ 50,469	$ 50,469
18	Tax Straight Line Depreciation			78,694	78,694	78,694	78,694
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			$ 91,213	$ 91,213	$ 91,213	$ 91,213
24	Net Taxable Income			$ (180,766)	$ 141,176	$ 147,196	$ 153,215
25	Provision for Federal Income Tax						
26	Net Taxable Income			$ (180,766)	$ 141,176	$ 147,196	$ 153,215
27	Deduct Missouri Income Tax	@	100.00%	(9,424)	7,360	7,674	7,988
28	Federal Taxable Income			$ (171,342)	$ 133,816	$ 139,522	$ 145,227
29	Federal Income Tax	@	35.00%	$ (59,970)	$ 46,836	$ 48,833	$ 50,830
30	Provision for Missouri Income Tax						
31	Net Taxable Income			$ (180,766)	$ 141,176	$ 147,196	$ 153,215
32	Deduct Federal Income Tax	@	50.00%	(29,985)	23,418	24,416	25,415
33	Missouri Taxable Income			$ (150,781)	$ 117,758	$ 122,780	$ 127,800
34	Missouri Income Tax	@	6.25%	$ (9,424)	$ 7,360	$ 7,674	$ 7,988
35	Summary of Provision For Income Tax						
36	Federal Income Tax			$ (59,970)	$ 46,836	$ 48,833	$ 50,830
37	State Income Tax			(9,424)	7,360	7,674	7,988
38	**Total Current Income Tax**			**$ (69,394)**	**$ 54,196**	**$ 56,507**	**$ 58,817**

CORPORATE

Missouri-American Water Company
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Corporate District Rate Base and Distribution

				Corporate Distribution					
Line	Description (A)		Corporate Rate Base (B)	Brunswick (C)	Jefferson City (C)	Joplin (C)	Mexico (C)	Parkville Water (C)	St. Charles (C)
1	Plant in Service	(From Accounting Schedule 3)	$ 10,086,484	$ 54,703	$ 323,740	$ 679,501	$ 132,657	$ 109,790	$ 401,209
2	Less:								
3	Accumulated Depreciation Reserve	(From Accounting Schedule 5)	3,298,210	17,888	105,861	222,192	43,378	35,901	131,192
4	Accumulated Amortization Reserve								
5	Net Plant in Service		$ 6,788,274	$ 36,816	$ 217,879	$ 457,309	$ 89,279	$ 73,890	$ 270,016
6	Add:								
7	Cash Working Capital		$	$	$	$	$	$	$
8	Materials and Supplies		18,526	18	782	1,193	168	249	0
	A/C 151200 - fuel			0	0	0	0	0	0
	A/C 151300 - chemicals		18,000	18	782	1,193	168	249	0
	A/C 151100 - pipe & materials		526	0	0	0	0	0	0
	Other			0	0	0	0	0	0
9	Prepayments		687,420	3,728	22,064	46,310	9,041	7,482	27,343
	A/C 165100 - prepaid taxes			0	0	0	0	0	0
	A/C 165100 - insurance		621,692	3,372	19,954	41,882	8,176	6,767	24,729
	A/C 165100 - other		65,728	356	2,110	4,428	864	715	2,614
	Other			0	0	0	0	0	0
10	Deferred OPEB Asset		936,348	22,444	0	278,785	54,427	45,045	164,608
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		$ 2,348,240	$ 29,937	$ 45,692	$ 373,791	$ 72,844	$ 60,507	$ 219,295
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		175,909	0	839	10,452	405	7,203	8,767
21	Customer Deposits			0	0	0	0	0	0
22	Pre-71 ITC		(20,557)	0	0	(5,987)	0	0	0
23	Deferred Income Taxes		72,496,234	155,959	1,514,382	5,468,656	1,299,560	1,926,231	5,034,590
24	Accrued Pension Liability		10,001,036	54,240	320,998	673,744	131,534	108,860	397,810
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		$ 82,652,622	$ 210,200	$ 1,836,219	$ 6,146,866	$ 1,431,498	$ 2,042,294	$ 5,441,167
29	**Total Rate Base**		$ (73,516,108)	$ (143,447)	$ (1,572,647)	$ (5,315,766)	$ (1,269,375)	$ (1,907,898)	$ (4,951,856)

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Corporate District Rate Base and Distribution

		Corporate 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)
1	Plant in Service (From Accounting Schedule 3)	$ 780,197	$ 7,411,118	$ 24,619	$ 122,785	$ 25,169	$ 1,376	$ 19,619
2	Less:							
3	Accumulated Depreciation Reserve (From Accounting Schedule 5)	255,119	2,423,384	8,050	40,150	8,230	450	6,415
4	Accumulated Amortization Reserve							
5	Net Plant in Service	$ 525,078	$ 4,987,734	$ 16,569	$ 82,635	$ 16,939	$ 926	$ 13,204
6	Add:							
7	Cash Working Capital	$	$	$	$	$	$	$
8	Materials and Supplies	2,005	14,028	6	76	1	0	0
	A/C 151200 - fuel	0	0	0	0	0	0	0
	A/C 151300 - chemicals	2,005	13,502	6	76	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	53,172	505,087	1,678	8,368	1,715	94	1,337
	A/C 165100 - prepaid taxes	0	0	0	0	0	0	0
	A/C 165100 - insurance	48,088	456,793	1,517	7,568	1,551	85	1,209
	A/C 165100 - other	5,084	48,294	160	800	164	9	128
	Other	0	0	0	0	0	0	0
10	Deferred OPEB Asset	320,099	0	0	50,376	0	565	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	$ 430,454	$ 1,038,229	$ 3,367	$ 67,265	$ 3,432	$ 752	$ 2,674
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	6,523	138,185	0	3,536	0	(1)	0
21	Customer Deposits	0	0	0	0	0	0	0
22	Pre-71 ITC	(14,570)	0	0	0	0	0	0
23	Deferred Income Taxes	7,865,118	47,501,466	101,886	1,453,223	24,717	4,241	146,204
24	Accrued Pension Liability	773,588	7,348,334	24,410	121,744	24,956	1,365	19,453
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	$ 8,630,658	$ 54,987,986	$ 126,296	$ 1,578,503	$ 49,673	$ 5,605	$ 165,657
29	**Total Rate Base**	$ (7,675,126)	$ (48,962,023)	$ (106,360)	$ (1,428,603)	$ (29,302)	$ (3,926)	$ (149,779)

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Corporate Plant In Service and Distribution

			Corporate Plant				Corporate Distribution				
Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	As Adjusted (C)+(D)+(F) (F)	Brunswick (G)	Jefferson City (H)	Joplin (I)	Mexico (J)	Parkville Water (K)
1		Intangible									
2	301	Organization	$ 181,865	$ 0	P-1	$ 181,865	$ 986	$ 5,837	$ 12,252	$ 2,392	$ 1,980
3	302	Franchise & Consents		0	P-2	0	0	0	0	0	0
4	303	Miscellaneous Intangible	284,735	0	P-3	284,735	1,544	9,139	19,182	3,745	3,099
5		Total Intangible	$ 466,600	$ 0		$ 466,600	$ 2,531	$ 14,976	$ 31,434	$ 6,137	$ 5,079
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				
Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments 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"	(204)	0	P-56	(204)	(1)	(7)	(14)	(3)	(2)
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"	18,952	0	P-63	18,952	103	608	1,277	249	206
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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Corporate Plant In Service and Distribution

			Corporate Plant				Corporate Distribution				
Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	As Adjusted (C)+(D)+(E) (F)	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	$ 18,748	$ 0		$ 18,748	$ 102	$ 602	$ 1,263	$ 247	$ 204
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	4,101	24,268	50,935	9,944	8,230
112	391.2	Computers & Peripheral Equipment	2,324,041	0	P-97	2,324,041	12,604	74,593	156,565	30,566	25,297
113	391.25	Computer Software	6,095,926	0	P-98	6,095,926	33,061	195,657	410,667	80,174	66,353

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Line	A/C No. (A)	Plant Title (B)	Corporate Plant: Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No. (E)	As Adjusted (C)+(D)=(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	641	3,795	7,965	1,555	1,287
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	77	457	960	187	155
117	392.11	Trans Equipment-Lt Duty Trucks	40,649	0	P-102	40,649	220	1,305	2,738	535	442
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	814	4,820	10,117	1,975	1,635
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	90	533	1,118	218	181
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	39,212	0	P-112	39,212	213	1,259	2,642	516	427
128	397.2	Comm Equipment-Tele	35,123	0	P-113	35,123	190	1,127	2,366	462	382
129	398	Miscellaneous	10,859	0	P-114	10,859	59	349	732	143	118
130	399	Other Tangible Property		0	P-115	0	0	0	0	0	0
131		Total General Plant	$ 12,320,520	$ (2,719,384)		$ 9,601,136	$ 52,071	$ 308,162	$ 646,804	$ 126,274	$ 104,507
132		**Total Plant In Service**	$ 12,805,868	$ (2,719,384)		$ 10,086,484	$ 54,703	$ 323,740	$ 679,501	$ 132,657	$ 109,790

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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	$ 7,234	$ 14,067	$ 133,627	$ 444	$ 2,214	$ 454	$ 25	$ 354
3	302	Franchise & Consents	0	0	0	0	0	0	0	0
4	303	Miscellaneous Intangible	11,326	22,024	209,211	695	3,466	711	39	554
5		Total Intangible	$ 18,560	$ 36,092	$ 342,838	$ 1,139	$ 5,680	$ 1,164	$ 64	$ 908
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 (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-Meramec	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"	(8)	(16)	(150)	(0)	(2)	(1)	(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"	754	1,466	13,925	46	231	47	3	37
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

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)
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	$ 746	$ 1,450	$ 13,775	$ 46	$ 228	$ 47	$ 3	$ 36
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	30,075	58,483	555,536	1,845	9,204	1,887	103	1,471
112	391.2	Computers & Peripheral Equipment	92,443	179,766	1,707,606	5,672	28,291	5,799	317	4,520
113	391.25	Computer Software	242,477	471,524	4,479,026	14,879	74,207	15,211	832	11,857

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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)
114	391.26	Computer Software Personal	4,703	9,145	86,870	289	1,439	295	16	230
115	391.3	Data Handling Equipment	0	0	0	0	0	0	0	0
116	391.3	Other Office Equipment	567	1,102	10,472	35	174	36	2	28
117	392.11	Trans Equipment-Lt Duty Trucks	1,617	3,144	29,867	99	495	101	6	79
118	392.12	Trans Equipment-Hvy Duty Trucks	0	0	0	0	0	0	0	0
119	392.2	Trans Equipment-Autos	5,973	11,616	110,340	367	1,828	375	20	292
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	660	1,283	12,190	40	202	41	2	32
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	1,560	3,033	28,811	96	477	98	5	76
128	397.2	Comm Equipment-Tele	1,397	2,717	25,807	86	428	88	5	68
129	398	Miscellaneous	432	840	7,979	27	132	27	1	21
130	399	Other Tangible Property	0	0	0	0	0	0	0	0
131		Total General Plant	$ 381,903	$ 742,655	$ 7,054,505	$ 23,434	$ 116,876	$ 23,958	$ 1,310	$ 18,675
132		**Total Plant In Service**	$ 401,209	$ 780,197	$ 7,411,118	$ 24,619	$ 122,785	$ 25,169	$ 1,376	$ 19,619

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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	To Eliminate Excess Capacity			$	
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					

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Corporate Depreciation Reserve and Distribution

			Corporate Plant				Corporate Distribution				
Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (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	1,853	10,966	23,017	4,493	3,719
5		Total Intangible	$ 341,659	$ 0		$ 341,659	$ 1,853	$ 10,966	$ 23,017	$ 4,493	$ 3,719
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				
Line	A/C No. (A)	Plant Title (B)	Balance 5/31/07 (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)
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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Line	A/C No. (A)	Plant Title (B)	Corporate Plant: Balance 5/31/07 (C)	Adjustments Amount (D)	Adjustments No (E)	As Adjusted (C+D)=(F) (G)	Corporate Distribution: Brunswick (C)	Jefferson City (C)	Joplin (C)	Mexico (C)	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)	(874)	(5,170)	(10,851)	(2,118)	(1,753)
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)	(120)	(709)	(1,488)	(290)	(240)
112	391.2	Computers & Peripheral Equipment	120,171	0	R-97	120,171	652	3,857	8,096	1,580	1,308
113	391.25	Computer Software	2,766,846	0	R-98	2,766,846	15,006	88,806	186,395	36,390	30,117
114	391.26	Computer Software Personal	25,234	0	R-99	25,234	137	810	1,700	332	275
115	391.3	Data Handling Equipment		0	R-100	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 5/31/07 (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)
116	391.3	Other Office Equipment	8,937	0	R-101	8,937	48	287	602	118	97
117	392.11	Trans Equipment-Lt Duty Trucks	62,301	0	R-102	62,301	338	2,000	4,197	819	678
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	663	3,924	8,236	1,608	1,331
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	28	168	353	69	57
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	62	366	769	150	124
128	397.2	Comm Equipment-Tele	14,175	0	R-113	14,175	77	455	955	186	154
129	398	Miscellaneous	3,124	0	R-114	3,124	17	100	210	41	34
130	399	Other Tangible Property		0	R-115	0	0	0	0	0	0
131		Total General Plant	$ 3,403,257	$ (446,706)		$ 2,956,551	$ 16,035	$ 94,895	$ 199,175	$ 38,885	$ 32,182
132		Not Classified	$	$	R-116	$		$	$		$
133		**Total Plant In Service**	$ 3,744,916	$ (446,706)		$ 3,298,210	$ 17,888	$ 105,861	$ 222,192	$ 43,378	$ 35,901

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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)
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	13,590	26,428	251,036	834	4,159	853	47	665
5		Total Intangible	$ 13,590	$ 26,428	$ 251,036	$ 834	$ 4,159	$ 853	$ 47	$ 665
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 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)
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	(6,407)	(12,459)	(118,348)	(393)	(1,961)	(402)	(22)	(313)
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	(878)	(1,708)	(16,226)	(54)	(269)	(55)	(3)	(43)
112	391.2	Computers & Peripheral Equipment	4,780	9,295	88,297	293	1,463	300	16	234
113	391.25	Computer Software	110,056	214,018	2,032,960	6,753	33,681	6,904	378	5,382
114	391.26	Computer Software Personal	1,004	1,952	18,541	62	307	63	3	49
115	391.3	Data Handling Equipment	0	0	0	0	0	0	0	0

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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)
			Corporate Distribution							
116	391.3	Other Office Equipment	355	691	6,567	22	109	22	1	17
117	392.11	Trans Equipment-Lt Duty Trucks	2,478	4,819	45,776	152	758	155	9	121
118	392.12	Trans Equipment-Hvy Duty Trucks	0	0	0	0	0	0	0	0
119	392.2	Trans Equipment-Autos	4,863	9,457	89,833	298	1,488	305	17	238
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	208	405	3,849	13	64	13	1	10
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	454	883	8,389	28	139	28	2	22
128	397.2	Comm Equipment-Tele	564	1,096	10,415	35	173	35	2	28
129	398	Miscellaneous	124	242	2,295	8	38	8	0	6
130	399	Other Tangible Property	0	0	0	0	0	0	0	0
131		Total General Plant	$ 117,602	$ 228,691	$ 2,172,347	$ 7,216	$ 35,991	$ 7,378	$ 403	$ 5,751
132		Not Classified	$	$	$		$	$	$	$
133		**Total Plant In Service**	**$ 131,192**	**$ 255,119**	**$ 2,423,384**	**$ 8,050**	**$ 40,150**	**$ 8,230**	**$ 450**	**$ 6,415**

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Adjustments To Reserve

Adjmt No.	Description	Corporate Adjustment Amount	Total Adjustment
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			

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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)
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"	(204)	1.50%	(3)	(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"	18,952	1.50%	284	2	9	19	4	3
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

			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)
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	$ 18,748	$	$ 281	$ 2	$ 9	$ 19	$ 4	$ 3
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	164	971	2,037	398	329
112	391.2	Computers & Peripheral Equipment	2,324,041	14.29%	332,105	1,801	10,659	22,373	4,368	3,615
113	391.25	Computer Software	6,095,926	14.29%	871,108	4,724	27,959	58,684	11,457	9,482
114	391.26	Computer Software Personal	118,229	14.29%	16,895	92	542	1,138	222	184
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	64	13	10
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	4	27	56	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	39,212	5.00%	1,961	11	63	132	26	21
128	397.2	Comm Equipment-Tele	35,123	6.67%	2,343	13	75	158	31	26
129	398	Miscellaneous	10,859	5.00%	543	3	17	37	7	6
130	399	Other Tangible Property	0	5.00%	0	0	0	0	0	0
131		Total General Plant	$ 9,601,136	$	$ 1,256,978	$ 6,817	$ 40,345	$ 84,679	$ 16,532	$ 13,682
132		**Total Plant In Service**	$ 10,086,484	$	$ 1,257,259	$ 6,819	$ 40,354	$ 84,698	$ 16,535	$ 13,685

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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)
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 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-Meramec	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-Meramec	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)	(2)	(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"	11	22	209	1	3	1	0	1
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	$ 11	$ 22	$ 207	$ 1	$ 3	$ 1	$ 0	$ 1
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	1,203	2,339	22,221	74	368	75	4	59
112	391.2	Computers & Peripheral Equipment	13,210	25,689	244,017	811	4,043	829	45	646
113	391.25	Computer Software	34,650	67,381	640,053	2,126	10,604	2,174	119	1,694
114	391.26	Computer Software Personal	672	1,307	12,414	41	206	42	2	33
115	391.3	Data Handling Equipment	0	0	0	0	0	0	0	0
116	391.3	Other Office Equipment	38	74	699	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

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)
122	394	Tools, Shop & Garage Equipment	33	64	610	2	10	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	78	152	1,441	5	24	5	0	4
128	397.2	Comm Equipment-Tele	93	181	1,721	6	29	6	0	5
129	398	Miscellaneous	22	42	399	1	7	1	0	1
130	399	Other Tangible Property	0	0	0	0	0	0	0	0
131		Total General Plant	$ 49,999	$ 97,228	$ 923,574	$ 3,068	$ 15,301	$ 3,137	$ 172	$ 2,445
132		**Total Plant In Service**	$ 50,010	$ 97,250	$ 923,780	$ 3,069	$ 15,305	$ 3,137	$ 172	$ 2,445

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Corporate Income Statement and Distribution

Line	Description	Corporate: Test Year Ending 6/30/2006 Direct Charges	Corporate: Adjustment Amount	Corporate: Adjustment No.	Corporate: Test Year As Adjusted (B)+(C)+(E)	Corporate Distribution: Brunswick	Corporate Distribution: Jefferson City	Corporate Distribution: Joplin	Corporate Distribution: Mexico	Corporate Distribution: Parkville Water
	(A)	(B)	(C)	(D)	(F)	(G)	(H)	(I)	(J)	(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	382	S-9	659	1	15	34	7	8
14	Pumping	(165,582)	3,451	S-10	(162,131)	(168)	(3,720)	(8,344)	(1,730)	(1,924)
15	Water Treatment	2,494	(1,078)	S-11	1,416	1	62	94	13	20
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	(12,799,439)	S-14	35,727,392	212,233	1,160,377	2,429,834	491,413	421,395
19	Total O & M Expense	$ 52,064,729	$ (12,796,685)		$ 39,268,044	$ 216,922	$ 1,264,462	$ 2,662,961	$ 539,757	$ 475,159
20	Other Operating Expenses:									
21	Depreciation - Plant	981,527	275,732	S-15	1,257,259	6,819	40,354	84,698	16,535	13,685
22	Amortization	6,612	0	S-16	6,612	158	0	1,969	384	318
23	Taxes Other Than Income	1,596,075	163,219	S-17	1,759,294	2,631	43,102	92,474	27,778	35,228
24	Total Other Operating Expense	$ 2,584,214	$ 438,951		$ 3,023,165	$ 9,608	$ 83,455	$ 179,141	$ 44,698	$ 49,231
25	Total Operating Expenses	54,648,943	(12,357,733)		42,291,210	226,530	1,347,917	2,842,102	584,455	524,390
26	Net Income Before Income Taxes	$ (54,583,580)	$ 12,495,182		$ (42,088,398)	$ (226,320)	$ (1,343,263)	$ (2,831,664)	$ (582,291)	$ (521,984)
27	Income Taxes:									
28	Current Income Tax	$ 3,632,393	$ 0	S-18	$ 3,632,393	$ (86,189)	(60,960)	(369,017)	28,742	102,537
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	$ (133,236)	$ 14,981	$ (266,567)	$ 69,869	$ 200,923
33	**Net Operating Income**	**$ (64,822,867)**	**$ 12,495,182**		**$ (52,327,685)**	**$ (93,084)**	**$ (1,358,244)**	**$ (2,565,097)**	**$ (652,160)**	**$ (722,906)**

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Corporate Income Statement and Distribution

Line	Description	Corporate Distribution							
		St. Charles	St. Joseph	St. Louis County Water	Warren County Water	Warrensburg	Cedar Hill Sewer	Parkville Sewer	Warren County Sewer
	(A)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(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	42	46	495	1	10	1	0	1
14	Pumping	(10,273)	(11,356)	(121,731)	(135)	(2,396)	(192)	(35)	(127)
15	Water Treatment	0	158	1,062	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	1,408,607	2,760,568	26,122,658	96,104	462,122	88,367	4,833	68,881
19	Total O & M Expense	$ 1,695,589	$ 3,077,962	$ 28,534,371	$ 99,860	$ 529,034	$ 93,727	$ 5,821	$ 72,422
20	Other Operating Expenses:								
21	Depreciation - Plant	50,010	97,250	923,780	3,069	15,305	3,137	172	2,445
22	Amortization	1,162	2,260	0	0	356	0	4	0
23	Taxes Other Than Income	102,139	165,760	1,259,401	1,526	28,177	300	28	749
24	Total Other Operating Expense	$ 153,312	$ 265,270	$ 2,183,182	$ 4,595	$ 43,837	$ 3,437	$ 204	$ 3,195
25	Total Operating Expenses	1,848,900	3,343,232	30,717,552	104,455	572,871	97,164	6,024	75,617
26	Net Income Before Income Taxes	$ (1,836,050)	$ (3,329,026)	$ (30,565,277)	$ (104,287)	$ (569,874)	$ (96,924)	$ (5,980)	$ (75,458)
27	Income Taxes:								
28	Current Income Tax	557,534	92,704	3,368,562	(31,156)	66,940	3,939	(1,093)	(40,151)
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	$ 473,002	$ 1,155,088	$ 8,744,546	$ (41,987)	$ 133,057	$ (20,212)	$ (563)	$ (89,614)
33	**Net Operating Income**	$ (2,309,052)	$ (4,484,114)	$ (39,309,824)	$ (62,299)	$ (702,930)	$ (76,712)	$ (5,417)	$ 14,156